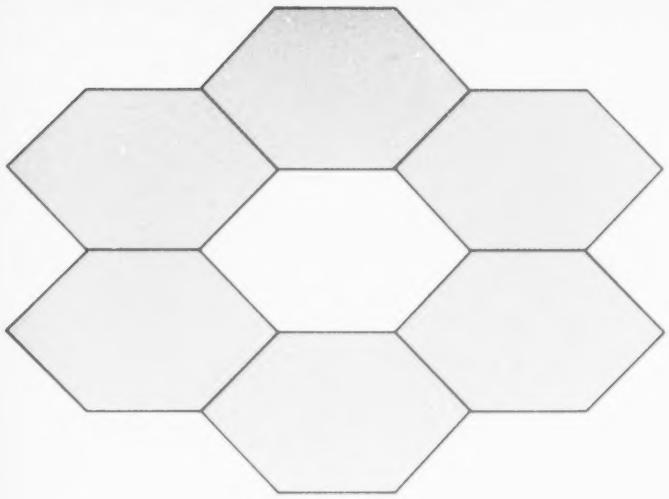


Annual Survey of Corporate Contributions, 1984 Edition

ABOUT THE CONFERENCE BOARD

The Conference Board is a business information service whose purpose is to assist senior executives and other leaders in arriving at sound decisions. Since its founding in 1916, the Board has been creating close personal networks of leaders who exchange experience and judgment on significant issues in management practice, economics and public policy. The networks are supported by an international program of research and meetings which The Conference Board staff of more than 350 persons carries out from offices in New York, Ottawa and Brussels.

More than 3,600 organizations in over 50 nations participate in The Conference Board's work as Associates. The Board is a not-for-profit corporation and the greatest share of its financial support comes from business concerns, many with worldwide operations. The Board also has many Associates among labor unions, colleges and universities, government agencies, libraries and trade and professional associations.

The Conference Board, Inc.
845 Third Avenue
New York, New York 10022
(212) 759-0900
RCA International Telex
237282 and 234465

The Conference Board, Inc.
Avenue Louise, 207 - Bte 5
B-1050 Brussels, Belgium
(02) 640 62 40
Telex: 63635

The Conference Board, Inc.
Congressional Assistant Program
1755 Massachusetts Avenue, N.W.
Suite 312
Washington, D.C. 20036
(202) 483-0580

The Conference Board of Canada
25 McArthur Road
Suite 100
Ottawa, Ontario, K1L-6R3
(613) 746-1261

Conference Board Report No. 848 Printed in U.S.A.

© 1984 THE CONFERENCE BOARD, INC.

ISBN No.: 0-8237-0289-8

Annual Survey of Corporate Contributions, 1984 Edition

(An Analysis of Survey Data for the Calendar Year 1982)

By Kathryn Troy

A Research Report from The Conference Board

Contents

Page

WHY THIS REPORT iv
1. CONTRACTION AND SURVIVAL 1
Corporate Contributions in 1982 1
Growth Despite Profit Declines 1
The Changing Face of Corporate Contributions 1
Measuring Charitable Contributions and Related Corporate Assistance Activities 2
Charitable Contributions 3
Corporate Assistance 3
The Shape of the Future 4

2. THE MECHANICS OF SURVIVAL: THE SURVEY GROUP IN 1982 5
How Increased Giving Was Funded 5
Contributions Targets 5
Industry Patterns 5
Major Donors in 1982 7
1982 Ratios: Quartiles for Key Groups 7
Employee Size and Contributions 8
Companies With Losses in 1982 8
Overseas Giving 9

3. ALLOCATING THE CORPORATE CONTRIBUTIONS DOLLAR IN A TIGHT ECONOMY 10
A Shift in Support Patterns? 11
The 1982 Recipients in Depth 11
Health and Human Services 11
Education 13
Culture and Art 15
Civic and Community Activities 16
Other Activities 16

APPENDIX SAMPLE AND METHODOLOGY 41

Appendix Tables

A-1. Profile of Participating Companies by Size of Contributions Program, 1981 and 1982 42
A-2. Survey Participants Grouped by Worldwide Sales, 1982 42
A-3. Survey Participants in Banking, Insurance, Telephone, Gas and Electric Utilities, Grouped by Worldwide Assets, 1982 43
A-4. Comparison of Manufacturing Companies in 1982 Survey with Those in the *Fortune* 500 List 43
A-5. Comparison of Nonmanufacturing Companies in the 1982 Survey with Those in the *Fortune* Service 500 List 43

Charts

1. Corporate Contributions and Corporate Income before Taxes in Current and Constant Dollars, 1972 to 1982 2
2. Percentage Change in Contributions and Worldwide Pretax Income, 1981 and 1982 7

3. Contributions per U.S. Employee, 1982 9
4. Contributions per U.S. Employee, 1982 (Medians) 9
5. Distribution of the Contributions Dollar, 1981 and 1982 11
6. Contributions per Employee to Federated Campaigns, 1982 12
7. Contributions per Employee to Federated Campaigns, 1982 (Medians) 13

Tables

1. Corporate Contributions and Corporate Income Before and After Taxes 17
2. Contributions as a Percent of Pretax Income, Quartiles, 1977 to 1982 18
3. Structure of Corporate Contributions, 1980 to 1982 18
4. Flow of Funds Into and Out of Company Foundations, 1980 to 1982 18
5. Corporate Targets for 1983 to 1987: Contributions as a Percent of Pretax Income 18
6. Contributions as a Percent of Pretax Income, 1982 19
7. Contributions as a Percent of U.S. Pretax Income, 1982 20
7A. Contributions as a Percent of Worldwide Pretax Income, 1982 21
8. Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1982 22
8A. Corporate Social Expenditures of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1982 24
9. Contributions as a Percent of U.S. Pretax Income, 1982 26
9A. Contributions as a Percent of Worldwide Pretax Income, 1982 26
10. Contributions as a Percent of U.S. Pretax Income— Quartile Rank, 1982 27
10A. Contributions as a Percent of Worldwide Pretax Income, Quartile Rank, 1982 27
11. Contributions as Percent of U.S. Pretax Income, Quartile Rank, 1982 28
11A. Contributions as a Percent of Worldwide Pretax Income, Quartile Rank, 1982 28
12. Contributions as a Percent of U.S. Pretax Income, Quartile Rank, 1982 29
12A. Contributions as a Percent of Worldwide Pretax Income, Quartile Rank, 1982 29
13. Contributions by Manufacturing Companies as a Percent of U.S. Pretax Income, 1982 30
13A. Contributions by Nonmanufacturing Companies as a Percent of U.S. Pretax Income, 1982 30
13B. Contributions by Manufacturing Companies as a Percent of Worldwide Pretax Income, 1982 31
13C. Contributions by Nonmanufacturing Companies as a Percent of Worldwide Pretax Income, 1982 31
14. Comparison of Corporate Contributions, 1982 and 1981 31
15. Beneficiaries of Corporate Support, 1972 to 1982 32
16. Beneficiaries of Company Support, 1982 34
17. Beneficiaries of Company Support, 1982 34
18. Beneficiaries of Company Support, 1982 36

Why This Report

As corporate and government leaders, the public, and the media have debated and reassessed the social roles of government and the private sector, the role of corporate contributions has received greater attention. This 17th in a series of Conference Board reports indicates that during 1982 companies continued the upward pattern in contributions seen over the previous decade. The recessionary period that preceded the current economic upturn required more leadership and creativity in corporate grantmaking. Companies have responded by mobilizing resources other than cash to meet social needs.

For the first time, this report quantifies non-cash charitable contributions. It also examines related corporate giving that is not taken as a charitable deduction by companies (loans of employees and services, below-market-rate loans, and the like), in order to approximate a "bottom line" for social involvement by corporations. Measurement and communication about the full scope of such expenditures may be increasingly relevant to leaders in both public and private sectors. A new balance in social program initiatives as well as expanded partnerships between the sectors are part of the current corporate agenda.

We appreciate the efforts of the companies whose cooperation in this survey makes it possible to maintain and expand this base of information. We are pleased that they look to the Conference Board as their source for benchmark data during their annual contributions-budgeting processes.

JAMES T. MILLS
President

Acknowledgments

The assistance of colleagues in many Departments: Survey Research, Editorial Services, Charting, Production and Office Services, is essential to the success of this annual project. Special thanks are due to Selma Mackler of Corporate Relations Research, who had primary responsibility for questionnaire cleaning and editing. She was assisted by Yvonne Cobbs, who was also responsible for manuscript typing. Joann Lemon handled typesetting.

Chapter 1
Contraction and Survival

COPING WAS the watchword in the philanthropic community during 1982, for both nonprofit service providers and corporate funders. Corporate profits dropped by 23 percent between 1981 and 1982, while corporate contributions increased by 13 percent. Not all of this increase was in cash giving, however. In recent years, as cash became tight, corporations made more concerted efforts to look for other assets to give. Food, medicine and computer equipment are among the more common product donations, but some companies donate real property (such as buildings and land) as well as securities to nonprofit groups. Despite another year of federal funding cuts, most nonprofit groups managed to survive in 1982 by seeking new funding sources, increasing their charges for services, curtailing some services and consolidating or cutting staff, as well as utilizing volunteers to help provide services.[1]

Corporate Contributions in 1982

Although corporate profits were down for the third consecutive year, corporate giving in 1982 is estimated to be just under $3 billion, up from $2.6 billion a year earlier (Table 1). (Note: For Tables 1-18, see pages 17-40.) The value of these dollars was enchanced by the drop in the rate of inflation. In constant (1972) dollars, corporate giving was worth $1.3 billion, compared with $1.2 billion a year earlier. In contrast, constant-dollar corporate profits were $74.9 billion in 1982, down from $104.4 billion in 1981 (Chart 1).

High rates of unemployment prevailed throughout the country in 1982 and many companies cut personnel and placed greater emphasis on controlling costs. Manufacturing sector profits were particularly hard hit. After taxes, manufacturing profits fell 23 percent, while the nonmanufacturing and financial sectors each showed a 3 percent decline. The metals industry (iron and steel as well as nonferrous metals) and the automotive industry recorded losses in both 1981 and 1982.[2]

[1]Reported in *The Nonprofit Sector Project*, Progress Report No. 3. Washington, D.C.: The Urban Institute, September, 1983.

[2]Eva Culen, *Corporate Profits, 1982*, Economic Road Map No. 1959. The Conference Board, May, 1983.

Growth Despite Profit Declines

There are probably several reasons why contributions continued to climb for a third year while profits declined. The contributions activity has become institutionalized in major U.S. corporations. Conversations with contributions professionals indicate that while the recession has squeezed contributions staffing in many companies, contributions programs have remained intact. In addition, there has been more emphasis on long-range and strategic planning in recent years, so that contributions executives may have access to moneys set aside in corporate foundations or valuable noncash resources during a period of recession.

The cuts in federal funding for social services have received broad media coverage, and the Reagan Administration has given high visibility to the concept and practice of local, private-sector initiatives. No one knows how strong an impact these developments have had; but they are certainly factors to be considered. Finally, nonprofit groups, faced with an increased demand for services, both broadened their fund-raising efforts and sought funds more aggressively.[3]

The Changing Face of Corporate Contributions

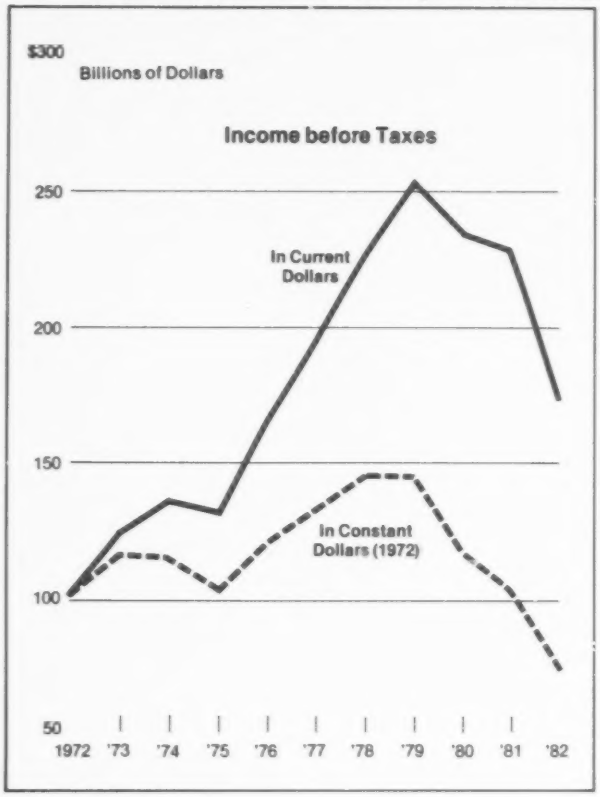
In the world of nonprofit institutions, as well as within corporations, "contributions" has most often been equated with gifts of cash. Under the federal income-tax laws, companies are also allowed to claim gifts of appreciated securities, land, company products, and other property as "charitable" deductions. On occasion, companies have made such noncash contributions.

As the need arose, they also loaned their personnel to nonprofit groups, printed brochures for them, or provided meeting space. They have made gifts of property that, while already depreciated, were still valuable. In some cases, they have made cash loans and charged a rate of interest lower than that prevailing in the financial markets.

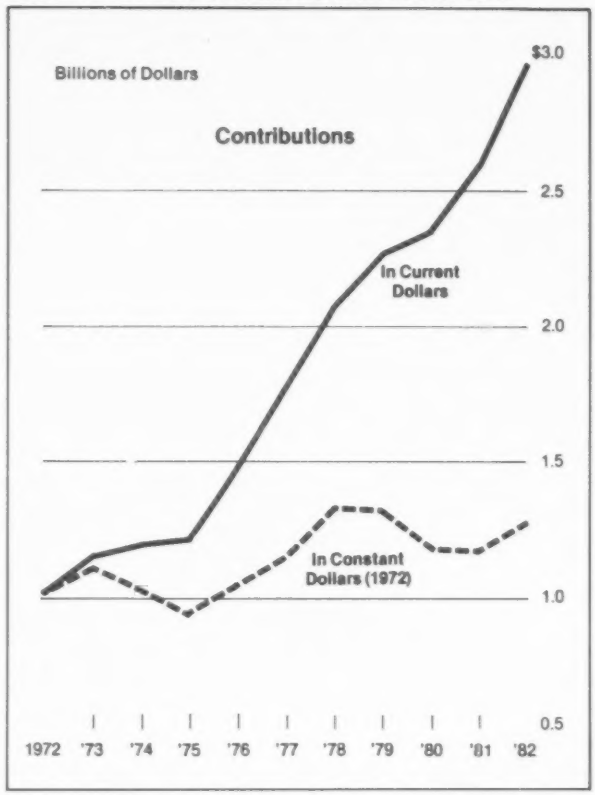
This second group of support activities does not qualify as a charitable deduction under federal tax laws. It has

[3]American Association of Fund-Raising Counsel, Inc., *Giving U.S.A.*, New York, 1983, p. 15.

Chart 1. **Corporate Contributions and Corporate Income before Taxes in Current and Constant Dollars 1972 to 1982**



Source: U.S. Department of Commerce



Source: Internal Revenue Service. 1981 and 1982 estimate by Council for Financial Aid to Education

often been done on an ad hoc basis, rather than as a matter of policy, and is likely to be scattered among different divisions and locations of a company. Many companies believed these costs to be insignificant, and there was not much motivation to track them as separate items in the accounting system.[4] Within the last few years, some major companies have been taking a second look at some of these activities.

Even before the recession and the concurrent cuts in the federal budget for social services, major companies began to realize that practices that had been done occasionally were becoming a routine response to the need of nonprofit organizations. In order to manage the use of these resources more effectively, such companies began the process of itemizing and tracking these "nontraditional" items. With the recession and increased demands for assistance from nonprofit groups, "nontraditional" responses are becoming accepted practice among a wider spectrum of companies. Neither the semantics in the field of corporate giving nor corporate accounting systems has kept pace with the evolution of these other "contributions." Not limited to cash, they are an eclectic, pragmatic use of a broad variety of corporate resources to meet growing and changing social needs.

Measuring Charitable Contributions and Related Corporate-Assistance Activities

Aware that contributions practices were changing at an accelerated pace, The Conference Board, together with the 55 corporate contributions professionals serving on its Contributions Council, began work on a multiyear project of expanding and refining the measurement of corporate giving. The first phase concentrated on selecting and defining items for a survey of nontraditional support. Although more than fifty items were reviewed during a year of deliberations, consensus was reached on seven items that met three major test criteria. (See page 3 for list.) They were judged to be measurable, credible and noncontroversial in nature. To determine whether this judgment was correct, these items were pilot tested among 100 companies in the Fall of 1982.[5] The pilot test yielded sufficient

[4]The life insurance industry is a notable exception. It has been reporting its "public involvement" activities to an industry clearinghouse since 1973. See the *Social Report* of the Center for Corporate Public Involvement, Washington, D.C., Annual.

[5]Anne Klepper, *Corporate Social Programs: Nontraditional Assistance*. The Conference Board, Research Bulletin No. 146, 1983.

Form of Charitable Contributions Expenditures (Millions of dollars)	Company Foundation		Direct Giving Program		Total	
	Sum	Percent	Sum	Percent	Sum	Percent
Cash	$498.8 (264)	99.4%	$585.3 (460)	82.0%	$1,084.1 (499)	89.2%
Company Product	1.6 (4)	0.3	94.5 (101)	13.3	96.1 (102)	7.9
Other	1.5 (1)	0.3	33.7 (100)	4.7	35.2 (101)	2.9
Total	$501.9 (264)	100.0%	$713.5 (466)	100.0%	$1,215.4 (499)	100.0%

(Numbers in parenthesis are counts of non-zero answers.)

information to indicate that the items chosen had been on target. At about the same time, a seven-member Definitions Committee was formed within the Contributions Council to consider the entire questionnaire for the Annual Survey of Corporate Contributions. The objective was to review and coordinate the measurement of both traditional and nontraditional forms of corporate giving.

At the suggestion of the Committee, the items from the pilot test were included for the first time as a separate section in the Annual Survey questionnaire that was mailed in April, 1983.[6]

Also, that portion of the questionnaire designed to collect information on *charitable* contributions was refined to distinguish among gifts of cash, company product, and other property (land, equipment, securities and the like). Thus, 1982 will serve as a benchmark for the measurement of cash and noncash *charitable* giving as well as "noncharitable" giving of both a cash and noncash nature. The terminology for describing these giving practices is still evolving. For this discussion, "charitable contributions" is the term used to describe expenditures taken as a charitable deduction under federal income-tax rules. "Corporate assistance" is the term used to describe expenditures for six related activities that are *not* taken as a charitable deduction.

Charitable Contributions

One out of every five companies in the 1982 Survey took a charitable deduction for a noncash gift in 1982, and together their gifts amounted to 11 percent of total contributions. Gifts of company product accounted for 8 percent of the total giving, other property for 3 percent. Cash gifts still account for the bulk—89 percent (see above). While 1982 is the first year in which these data have been collected, it is known from conversations with major companies that product donations of food and sophisticated equipment (especially computers) have been increasing. Food companies are finding it easier to donate their products, due to the growing number of food banks throughout the country. There is an increased tax incentive for equipment manufacturers under the Economic Recovery Tax Act of 1981: Equipment given to an educational institution for research purposes can be deducted at cost plus 50 percent of the market value (not to exceed twice the cost). Product donations must usually be deducted at cost. However, since 1976 companies have received a similar tax break for donating their products to certain designated groups (ill, needy or infants). Pharmaceutical companies have been the major product donors in recent years.

Corporate Assistance

Almost 300 companies were able to provide data on at least one of the six corporate-assistance items. For these companies, corporate assistance totaled $258.4 million, equal to about a third of their charitable contributions. The distribution is shown below:

Description of Corporate-Assistance Expenditures[1]	Number of Companies Reporting	Sum ($ Thousands)	Median
Cash disbursements to 501 (c) (3) organizations not reported as charitable contributions	173	$ 74,805	$42,250
Loan of company personnel	80	22,887	25,000
Donations of product and property not reported as charitable contributions	100	86,019	25,000
Use of corporate facilities or services	64	3,985	13,000
Loans at below market yields	29	31,903	50,000
Administrative cost for contributions function	181	38,812	75,000
Total	286[a]	$258,411	$92,500

[1]Corporate-assistance expenditures go to charitable and other groups in order to promote social well being. These expenditures are not taken by companies as a charitable deduction.
[a] Multiple response.

[6]Based on their own experience in replying to the pilot test, the Committee members reviewed the seven items and clarified the language. One of the items, moneys spent for basic research, was subsumed under the item measuring cash disbursements to 501 (c) (3) organizations that are not reported as charitable deductions.

These data are valuable in giving an order of magnitude and in providing a baseline for future comparisons. However, it is too early to use them for specific comparisons, including comparisons with individual company budgets. At least half the respondents provided only estimates on one or more of the items. In some cases, even estimated data were lacking: 154 companies indicated that they loaned facilities and services to nonprofit groups, but only 64 companies had an estimate of the cost. Administrative costs were also a problem. While companies knew what it cost to run the centralized portion of the program, many had no estimates of that portion that was decentralized. Thus, fewer than 200 companies provided data.[7] Given these circumstances, it is probable that these figures are an understatement of the corporate-assistance expenditures for these companies. More complete and precise accounting may be possible within another few years. The fact that more than half of the surveyed companies were able to participate in the effort makes this an encouraging start.

The Shape of the Future

Presentations at meetings of contributions professionals, conversations with contributions executives, and a review of corporate contributions publications indicate that changes may be taking place at the grass-roots level. In the pressured environment of the last few years, practices long used by a few corporations—whether they be employee volunteer-incentive programs, below-market rate loans, or donations of product—have gotten wider notice and are being adapted by a broader spectrum of companies. The change is not so widespread as to register as a major "trend," yet it is sufficiently pronounced to be apparent to those familiar with the field. Whether these changes are simply a response to hard times, or whether they will become part of the structure of corporate contributions in the next few years remains to be seen.

Participants in the Board's Annual Surveys, on target in expecting a median increase of 11 percent in their contributions expenditures between 198[1] and 1982, expect only a 5-percent increase for 1983 (see below). Although 1983 is shaping up as a better year for corporations economically, caution is apparent.

1982 Expenditures	*Number of Companies*	*Median Percent Increase in 1983 Budget*
Under $500,000	168	3.2%[a]
$500,000—$1 million	82	4.5 [a]
$1 million—$5 million	142	5.1 [a]
$5 million and over	53	6.3 [a]
Total	445	4.7 [a]

[a]Median for each group.

In this continued climate of caution, noncash donations of product and property may become even more commonplace, and corporate-assistance practices more widespread. The opportunity for donors and donees is one of creative collaboration toward using all available resources to answer social needs. The threat is that needed cash may be replaced with property or services that recipients cannot readily use. It is much too early to predict the outcome.

[7]To be useful for comparative purposes, administrative costs must be analyzed in light of budget size and program design.

Chapter 2

The Mechanics of Survival: The Survey Group during 1982

CONTRIBUTIONS BY the 534 participants in the 1982 Annual Survey continued their 1981 rise above the $1 billion mark, reaching $1.3 billion.[1] For the 440 companies that participated in both 1981 and 1982, giving increased by more than 20 percent, despite a profit decline of 13 percent. The combination of increased contributions and declining profits yielded the highest ratios of contributions to pretax income in the past five years: a median of 1.13 percent of U.S. and 0.99 percent of worldwide pretax income (Table 2).

How Increased Giving Was Funded

Contributions by 286 company foundations in the survey accounted for 42 percent of all giving in 1982, while direct corporate giving financed the remainder. Company foundations continued the pattern established in the last three years of paying out more money than they received from their parent companies. Foundation payouts, which exceeded company payins by 13 percent in 1980, topped 1982 payins by 45 percent. The proportion of company foundations paying out more than they received also rose from 61 percent in 1980 to 67 percent in 1982 (Tables 3 and 4). Overall, 250 company foundations reported year-end assets of $1.7 billion, an amount equal to three-and-a-half times their 1982 payouts. However, the assets are concentrated, with nearly 70 percent held by the 50 largest foundations (based on the size of year-end assets). About 60 percent of the companies that increased their giving between 1981 and 1982 had company foundations. Of these who said they planned an increase in 1983, half had foundations.

Contributions Targets

The proportion of companies setting a giving target at some percentage of their pretax income continues to edge upward (Table 5). U.S. pretax income appears to be the base used by most of the companies, with 20 percent reporting they have such a target, up from 18 percent in 1981. Of course, with profits in a depressed state, such targets do not yield as many dollars as they might have in the mid-1970's. Forty-three percent of the companies do not expect to reach their targets until 1984 or later.

The upward drift in giving ratios brought on, in part, by low profits is reflected in Table 6. More than 20 percent of the companies are giving at 2 percent of their U.S. pretax income, while 17 percent are giving more than 2 percent based on worldwide income. This contrasts with 13 percent and 10 percent of the companies, respectively, in 1981. Manufacturing companies showed sharper declines in income in 1982 than did nonmanufacturers. While they represent about half of the total survey sample, manufacturers account for about 60 percent of the companies with a giving ratio of 2 percent or more of pretax income (whether U.S. or worldwide). Giving ratios of utilities and telecommunications companies are often monitored by state regulators; thus they are clustered at the low end of the spectrum.

Industry Patterns

Manufacturing companies participating in the 1982 study reported a 21 percent drop in pretax income between 1981 and 1982, while nonmanufacturers reported a 6 percent increase. Ten of the twenty-four industry groups analyzed for this survey showed a decline in income, while seven reported a decrease in contributions. Yet, overall, contributions by manufacturing companies were up by 22 percent and those by nonmanufacturers increased by 16 percent. The survey group as a whole increased their contributions by more than 20 percent (Chart 2).

Giving ratios for most industries were higher than in 1981, with manufacturing companies moving from a median ratio of 0.89 percent of U.S. pretax income in 1981 to 1.37 percent in 1982, and from a median ratio of 0.72 percent of worldwide pretax income in 1981 to 1.05 percent in 1982. Nonmanufacturing ratios, based on U.S. pretax income, moved from 0.73 to 0.88 between the two years. The corresponding ratios, based on worldwide pretax income, are 0.72 and 0.88. (See Tables 7 and 7A; for an explanation of median, see box, page 8.)

[1]This figure represents about 44 percent of the $2.95 billion for all U.S. companies, shown in Table 1.

Terms and Concepts Used in This Report

Two major formats for reporting contributions are used throughout this report. The first is a ratio, with contributions divided by such characteristics as pretax income and number of employees. The second format is a percentage distribution, with contributions dollars apportioned among major beneficiary groups such as health and human services, education, culture and art, civic and community. In order to interpret these data correctly, it is important to understand the following:

Worldwide and "U.S.-Only" Data

Respondents to the questionnaire were asked to provide both worldwide and "U.S.-only" data on sales, assets, income before taxes, and number of employees. The worldwide data are the figures reported by corporations in their consolidated financial statements. The "U.S.-only" financial data reflect sales, assets and pretax income derived solely from U.S. operations. The employee-size data reflect only those workers employed in the United States. For those companies that are not multinational (about 40 percent of the sample), "worldwide" and "U.S.-only" data are identical.

While the worldwide data are consistent with tabulated statistics on the corporate sector as reported by various U.S. government agencies, it should be noted that there are no comparable "U.S.-only" figures. U.S. data have customarily been included in this series of Conference Board reports, however, in order to facilitate comparison with the contributions figures, which reflect giving only to domestic or U.S.-based beneficiaries. (Overseas giving is discussed on page 9.)

Contributions

Corporate contributions and gifts reported to the IRS normally include gifts of property as well as gifts of cash, and the survey questionnaire specifically asked respondents to include the dollar value of gifts of property reported as contributions on the company's income tax return. However, there are two major differences between the contributions figures derived from Internal Revenue Service (IRS) sources and those reported in this study. While both sets of figures include direct giving by corporations, the first difference lies in the treatment of dollars going *into* and *out of* corporate foundations within a given year.

The IRS figures reflect dollars given by a corporation to its foundation, while the survey figures reflect dollars donated by corporate foundations to eligible beneficiaries. This is in keeping with study objectives to measure the flow of dollars actually reaching beneficiaries in any calendar year. Dollars given to the foundation are not necessarily expended within the same year. (See page 5.)

The second major difference between the IRS and the survey figures is the fact that the IRS data reflect the total universe of approximately two million corporations that file tax returns, while the survey data are compiled from a sample of these firms that is weighted toward larger companies.

Corporate Assistance

Expenditures for six categories of items that are given to assist social, charitable or other groups to promote the well-being of society, but are *not* taken as a charitable deduction by corporations. These include cash grants given to tax-exempt, 501 (c) (3) organizations that are not reported as contributions; loans of company personnel; loans, deposits and investments for social purposes at below-market rates of return; loans of company facilities and services at no charge or below cost; and the direct costs the company incurs in administering the contributions function.

Corporate Social Expenditure

The sum of charitable contributions and corporate-assistance expenditures, this figure appears only in Table 8A. It represents a first attempt at estimating a bottom-line total for social involvement by major corporations.

Ratios

It is common practice in the contributions field to speak both of the 5-percent limit on giving, and of setting a "5-percent" target. Since 1936, the Internal Revenue Code has allowed corporations to deduct contributions to charitable organizations up to a maximum of 5 percent of the corporation's *taxable* income with a five-year carry forward. Under the Economic Recovery Tax Act of 1981, this limit was raised to 10 percent. Because taxable income is a closely held figure, it is not possible to collect it from corporations for use in this report. Instead, the ratio is calculated on pretax income.

Major Categories of Organizations

The problem of classifying and defining the five major areas of corporate support and their subcategories is a continuing one. Classification into categories is made on the basis of the major program objective or organizational goal of the *donee* group. The five major categories of organization used in this survey—health and human services, education, culture and the arts, civic and community, and "other"—include all grant formats: matching gifts, operating support, program support, and capital support. (For more detail on categories, see boxes, pages 10, 14 and 15.)

Companies in retail and wholesale trade were an exception to the 1982 pattern of higher ratios: Their profits showed a 30 percent increase between the two years, while their contributions rose by 12 percent. Thus, their median ratio fell from 1.44 to 1.10, on a worldwide basis.

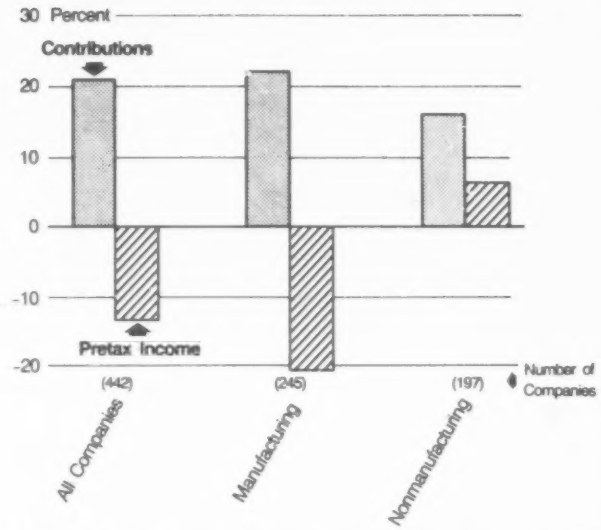
Other industries had a less happy profit and contributions pattern to report: Showing losses or profit decreases well above 20 percent, companies in industries such as fabricated metals; mining; paper, stone, clay and glass; textiles, engineering and construction, and transportation made cuts in their contributions expenditures ranging from 5 to 57 percent between 1981 and 1982. Chemical and nonelectrical machinery manufacturers were able to increase their giving despite income declines, but many companies in these industries reported gifts of property and/or company product as well as cash.

Product donations by 88 manufacturing companies totaled $93.4 million in 1982, compared to $1.1 million for 13 nonmanufacturers, who have few tangible products to give. Companies in chemicals, electrical and nonelectrical machinery manufacturing; pharmaceuticals; food, beverages and tobacco; and paper accounted for 60 percent of those reporting product donations and 92 percent of the total dollars reported.

Banks and insurance companies, telecommunications companies, and utilities account for 44 percent of those reporting donations of property *other* than company products, and 25 percent of the total dollars reported. About a third of the manufacturing companies reporting property donations were in five industries: chemicals; electrical machinery; food, beverages and tobacco; paper; and petroleum and gas. Their property gifts represented 60 percent of the total of property donations.

Beyond their charitable contributions, the 149 manufacturing companies responding to the *Corporate Assistance* section of the survey reported $213 million of giving in this area. Four industries—petroleum and gas ($94 million); chemicals ($40 million); food, beverages and tobacco ($36 million); and electrical machinery ($19 million)—each reported well above $10 million in gifts. Insurance ($13 million), banking ($11 million), and the retail and wholesale trade companies ($10 million) were prominent among the 136 nonmanufacturers that reported a total of $45 million in corporate-assistance expenditures.

Chart 2: **Percent Change in Contributions and Worldwide Pretax Income, 1981 and 1982***



* This chart provides domestic contributions in relation to consolidated (worldwide) profits for companies participating in both survey years. The number of core companies supplying domestic profit data is too small to derive meaningful patterns.

Major Donors in 1982

Charitable giving by the 50 companies with the largest expenditures totaled $733 million, or 57 percent of all giving reported by the 534 survey participants. Giving by the company in 50th position topped $6 million for the first time. By contrast, the firm in the number-50 spot five years ago gave $2.7 million. The number-one spot is now above $50 million, up from $45 million last year, and $28 million five years ago; while the median amount is over $10 million, compared to $9 million and $5 million, respectively. Table 8 has been expanded from the "top 50" companies to show the top 75. This group of companies accounts for more than two-thirds of the giving in the survey, and for about 30 percent of the charitable giving by all U.S. corporations. (See Table 8 and box, page 8, for an explanation of the survey sample.)

This year, large expenditures have also been rank-ordered on another basis: Charitable contributions have been combined with corporate assistance expenditures to form a new giving figure, corporate "social expenditure," shown in Table 8A. These figures are, of course, still rough since a number of the companies were unable to provide corporate-assistance data or had incomplete data. A ranking for corporate-assistance expenditures alone appears in the far right hand column.

Some companies give cash primarily. The fourth column on Table 8A shows rankings for "cash only" charitable giving. It is apparent that social expenditures for at least six of the top twenty-five companies shown in column one are made up of major components other than cash. They rank well below twenty-fifth place if cash giving is used as the criterion. Other companies are already looking at their giving as a combined bottom line, including both charitable and corporate-assistance items.

1982 Ratios: Quartiles for Key Groups

Contributions have traditionally lagged behind profit increases, although large contributions have come from the profitable companies. A basic rule of thumb for corporate philanthropy had been "the larger the size of the company,

There Are Fewer Companies Participating in the 1982 Survey

Modifications were made in the sample for the 1982 Survey in order to bring it into line with current knowledge about the structure of the total universe of corporate givers. According to Internal Revenue Service data, 65 percent of the contributions in the United States come from a group of about 1,800 companies that each give $100,000 or more annually.[1] Although previous reports have included a group of 100 to 150 companies with budgets below this size, these companies were not included in 1982.

This change in the sample does not reflect their lack of importance, but the fact that they are part of a sizable subgroup of companies with a program profile different from that of the large companies that constitute the bulk of survey participants. There are more than 500,000 companies that give less than $100,000. Generally, such companies have informal contributions programs and may concentrate their philanthropy on a few local projects. Unlike the major donors, they do not prepare a formal budget for contributions, and are unlikely to analyze their expenditures by category. Thus, it is difficult for these companies to respond to the Annual Survey questionnaire. It is also difficult to find a sufficient number of companies that can provide data to represent this large group adequately.

Overall, the survey sample was reduced from 2,800 to 2,000, and was limited to the top 1,000 manufacturers and top 1,000 nonmanufacturers. There is a core group of 450 to 500 companies that participate in the survey on a continuing basis. This group remains intact, numbering 470 in 1982. Total reponse to the survey is 534 companies, or a rate of about 30 percent. Further information about the sample is included in the Appendix.

[1]Kathryn Troy, *Annual Survey of Corporate Contributions*, 1982 Edition. The Conference Board, Report No. 822, 1982, page 4.

Using Tables with Quartiles for Budgeting

If these data are used in budgeting, a company might wish to look at more than one table, examining the range of ratios applying to companies of its size, and selecting the one most appropriate to its situation. In addition to the median, or middle value in the rank order for each size or industry category, the tables provide the ratio for the top and bottom 25 percent of the companies in that category. Some companies may wish to use this as a measure of "leadership" (e.g., do their ratios measure close to or above that for the top 25 percent of their industry or size category?). For others, the quartiles may be a useful indicator of the amount of "spread" among the ratios of companies in a category relevant to them. For example, there is a spread of more than 1 point between the ratios at the lower and upper quartile for companies in the nonelectrical machinery industry, while those in petroleum and gas show only a 0.4-point spread in their ratios (Table 11A).

the smaller the giving ratio." Three years of declining profits and increased contributions have almost put the lie to this "rule."

In Tables 9 and 9A, the companies with contributions programs over $5 million have the largest ratios, medians of 1.50 percent of U.S. and 1.17 percent of worldwide pretax income, compared with 0.97 and 0.92 percent for the companies with the smallest programs (under $500,000). Some of the old rule of thumb is still evident in Table 10 and 10A, where there is a general, if not wholly consistent, downward drift in the size of the median ratio as pretax income increases.

Manufacturing industries make up the bulk of the companies with large program expenditures, shown in Table 9 and 9A. Nonmanufacturers, particularly telephone, gas and electric utilities, account for almost a third of the highest income group in Tables 10 and 10A. As already noted, because their giving is often subject to state regulation, ratios for these industries are lower overall than those for the other industries. (See Tables 11 and 11A.)

The pattern in the tables grouped by asset size is checkered. On the worldwide table, the largest asset-size group does have the lowest median ratio (0.73 percent), but there is no consistent progression—and there is no pattern at all on the basis of U.S. income (Tables 12 and 12A).

Employee Size and Contributions

In general, companies with a smaller employee base tend to have higher giving ratios than those with a larger base. This varies somewhat between manufacturing and nonmanufacturing sectors. Within the survey group as a whole, companies with the smallest U.S. employee base gave the largest amount on a per-employee basis (a median of $295) in 1982 while the large employee-size companies gave the smallest amount (a median of $55). Overall, the ratio for the group is $110 per employee (Charts 3 and 4).

Tables 13 through 13C show the ratio of contributions to pretax income for manufacturing and nonmanufacturing companies grouped by U.S. employee size.

Companies with Losses in 1982

Companies with income losses have been excluded from the tables in this report that use contributions-to-income ratios. There were 48 companies reporting a worldwide income loss for 1982, more than double the number repor-

Chart 3: **Contributions per U.S. Employee, 1982**
Sum Divided by Sum

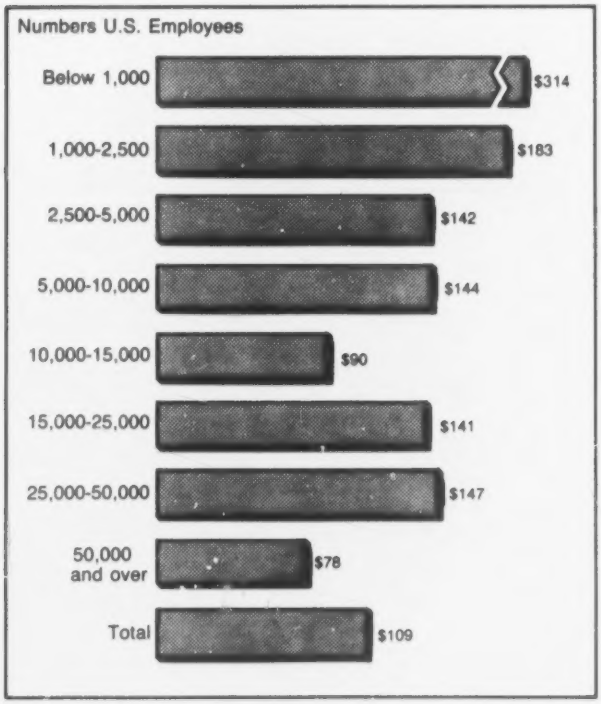
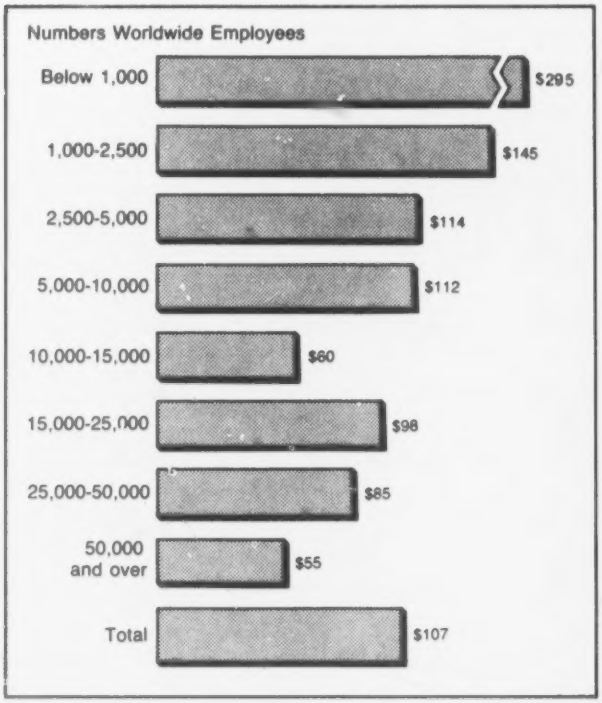


Chart 4: **Contributions per U.S. Employee, 1982**
Median



ting a loss for 1981. Giving for these companies totaled $76.3 million. More than a third of the companies had contributions expenditures of over $1 million; with the median expenditure at $643,000. Manufacturers, especially those of primary metals and nonelectrical machinery, accounted for 73 percent of the companies reporting losses, but they made 84 percent of the contributions of this group. Among nonmanufacturing, losses centered in insurance and retail and wholesale trades. Despite their losses, the 13 nonmanufacturers contributed more than $12 million.

Overseas Giving

The total amount of corporate giving outside the United States continues to grow, amounting to $92.3 million in 1982 in comparison with $62 million in 1981. About a third of the companies in the survey indicated that they made overseas contributions, and this practice has a heavy concentration in such industries as chemicals, electrical and nonelectrical machinery, food, petroleum, pharmaceuticals and banking. While 17 companies each made overseas contributions of more than $1 million, the median expenditure was $81,500.

Chapter 3

Allocating the Corporate Contributions Dollar in a Tight Economy

NONPROFIT organizations draw support from a mixture of sources: service fees and charges, government funding, the United Way or other federated campaigns, and from individuals, corporations or private foundations. Thus, cutbacks in federal funding affect some organizations more than others.

During the latter half of 1982, the Urban Institute conducted a mail questionnaire survey among charitable service organizations in a cross section of communities throughout the country. Overall, the organizations in the study reported that 39 percent of their revenues come from some level of government; 29 percent from dues, fees and charges; 20 percent from private sources—with the remainder coming from endowment and other sources. Over half of the 2,000 organizations responding to a question on funding reported a recent cut in their federal funds.

While organizations dealing in legal services, advocacy, employment and training, and income support seemed to be particularly hard hit, the median organization in the study, through a variety of fund-raising and cost-cutting devices, appeared to be just about keeping pace with inflation. Nearly 40 percent of the organizations said they had received increased funding from foundations and corporations in the 1980-1982 period, and 45 percent were expecting increased funding from these sources in the 1982-1983 period.[1]

Corporations participating in the Board's Annual Survey in both 1981 and 1982 reported an increase in all major categories of giving (except "other"), with education showing the highest (13.2 percent) median increase (Table 14). Health and human services received the highest median *dollar* expenditure both years, but shows the smallest median increase (9.3 percent) and was the only one of the four specifically designated categories to decline as a percentage of total contributions expenditures between 1981 and 1982 (Chart 5). (See box for a description of the five contributions categories.)

[1] *The Nonprofit Sector Project*, September, 1983.

The Five Major Categories of Organizations

Health and Human Services

Includes support for hospitals, federated campaigns, and a wide variety of projects for youth, employees, the family, and the aged. Among other things, such services are concerned with safety, recreation, planned parent hood, drug abuse, and disaster relief.

Education

Includes support for institutions of higher education, precollege educational institutions, state and local educational fund-raising groups, economic education groups, and education-related organizations. Program support for research projects funded from the contributions budget is included; however, support of contractual university research is generally excluded.

Educational programs such as employee tution-refund plans are excluded when funded out of the personnel, public relations, or other expense budgets.

Culture and the Arts

Includes visual and performing arts including support for libraries, museums, cultural centers, arts funds or councils, and the like. Includes support for public radio and television if funded from the contributions budget. Excludes any support funded from expense budgets.

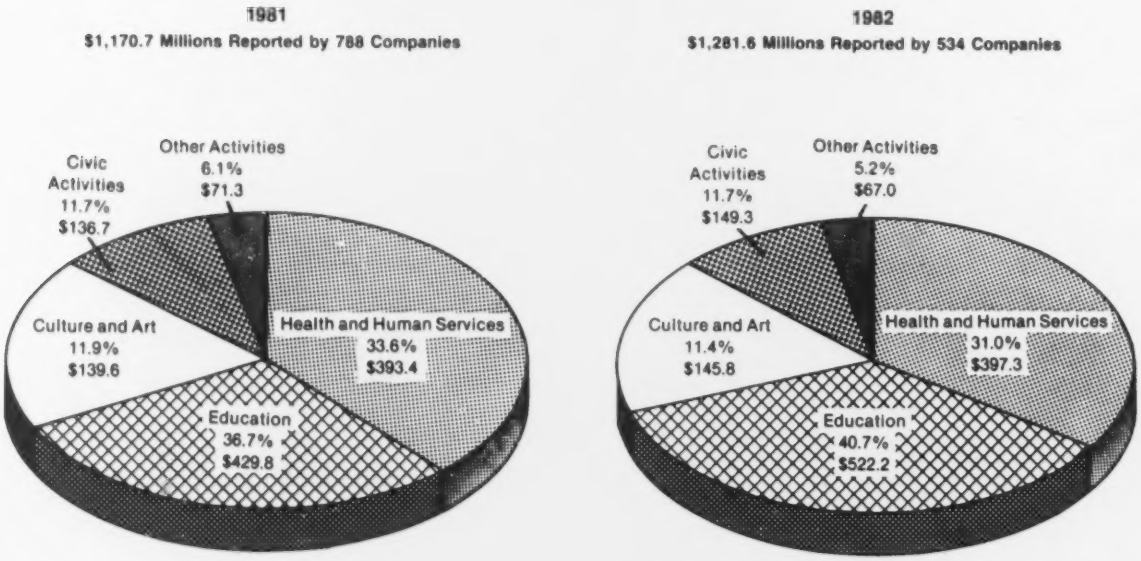
Civic and Community

Includes local projects such as transportation, housing, law and order, fire prevention, grants to local and state governments, and support of study groups to resolve local problems. Also includes support for environmental and ecological groups (local, regional and national), and for research organizations other than the academic groups included in education.

Other

Includes support for religious activities, women's causes, and U.S. groups whose principal objective is aid to other countries.

Chart 5: **Distribution of the Contributions Dollar, 1981 and 1982**


1981
$1,170.7 Millions Reported by 788 Companies
Civic Activities 11.7% $136.7
Other Activities 6.1% $71.3
Culture and Art 11.9% $139.6
Health and Human Services 33.6% $393.4
Education 36.7% $429.8
1982
$1,281.6 Millions Reported by 534 Companies
Civic Activities 11.7% $149.3
Other Activities 5.2% $67.0
Culture and Art 11.4% $145.8
Health and Human Services 31.0% $397.3
Education 40.7% $522.2

Contributions dollars in millions

A Shift in Support Patterns?

Observers of the nonprofit field have been expecting a shift in corporate funding patterns toward heavier support of health and human services and community organizations. This pattern is not readily apparent in the 1982 data, although there was a slight increase (from 8.3 to 8.9 percent) in median expenditures in the latter category. There are several possible reasons. Corporate budget priorities are often set several years in advance and major changes would require approval by a contributions committee or foundation board. If such shifts are taking place, they may not have been in effect in time to have a measurable impact on the 1982 data. Also, some shifts may entail reallocation within the same category (e.g., from capital support to service delivery) rather than the addition of new funds.

At the nonprofit end, there may still have been "money in the pipeline" from various government agencies so that some organizations have not yet felt the full impact, or have been able to make readjustments (through staff realignment or additional services fees) without seeking new or additional corporate funding. Although corporations have been reporting strong increases in the number of funding requests they receive, many agencies must adjust from writing government funding proposals to learning the techniques of corporate, foundation or individual fund-raising. Educational institutions and many arts and culture organizations already have capabilities in this area, but many human service and other community organizations must develop them for the first time. Thus, any changes that occur may be another few years in the making.

The 1982 Recipients in Depth

The major change in giving to the five categories for 1982 is the growth of support for education, which moved from 37 to 41 percent of total contributions. Gifts of equipment to educational institutions under provisions of the Economic Recovery Tax Act of 1981 were probably responsible for about half of this new growth. Thus, the data based on sums shown in Chart 5 and Tables 14 and 18, while they reflect expenditures accurately, may be somewhat misleading to those concerned only with cash giving. Very high or low percentages of giving to a category by a few companies do not affect the medians, however.

Health and Human Services

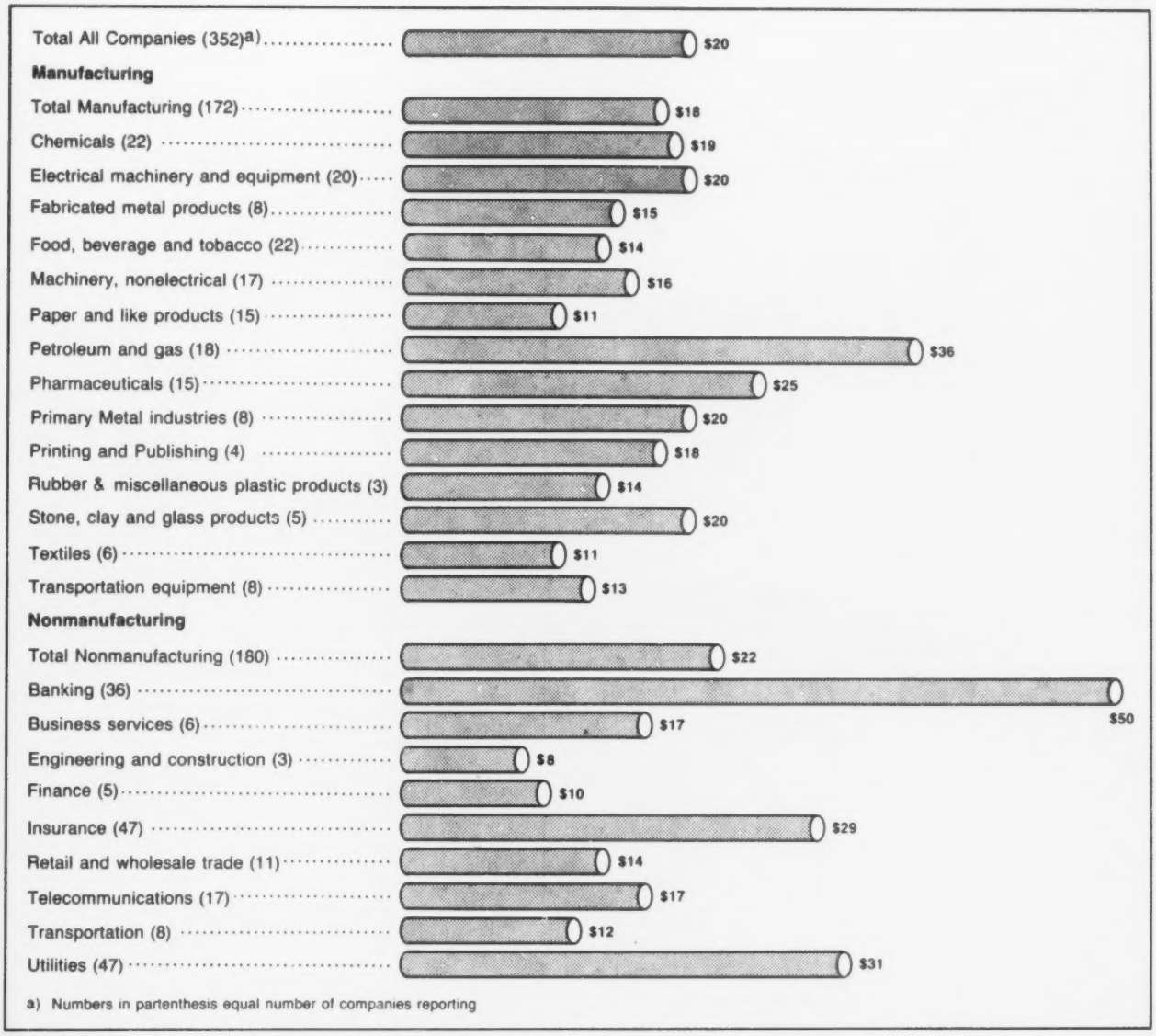
Within the past five years, the dollars given to this category by survey participants have increased from $226 to $397 million. However, in the same five-year period, the portion of the total contributions budget going to health and human services has dropped from 37 percent to 31 percent. Giving to federated drives has dropped from 20.5 percent to 14 percent, and giving to hospital capital drives has been cut in half—from 4 percent to 2 percent (Table 15).

In 1982, the median percentage of the budget given to health and human services was 41.1 percent, while the me-

Chart 6:

Contributions per Employee to Federated Campaigns, 1982

Sum Divided by Sum



a) Numbers in parenthesis equal number of companies reporting

dian dollar amount was $329,000. Companies with the largest expenditures for total contributions ($5 million and over) donated the smallest share of their budget to health and human services (a median of 28.2 percent), while those with programs $1 million or less allocated the largest share to this function (Table 16).

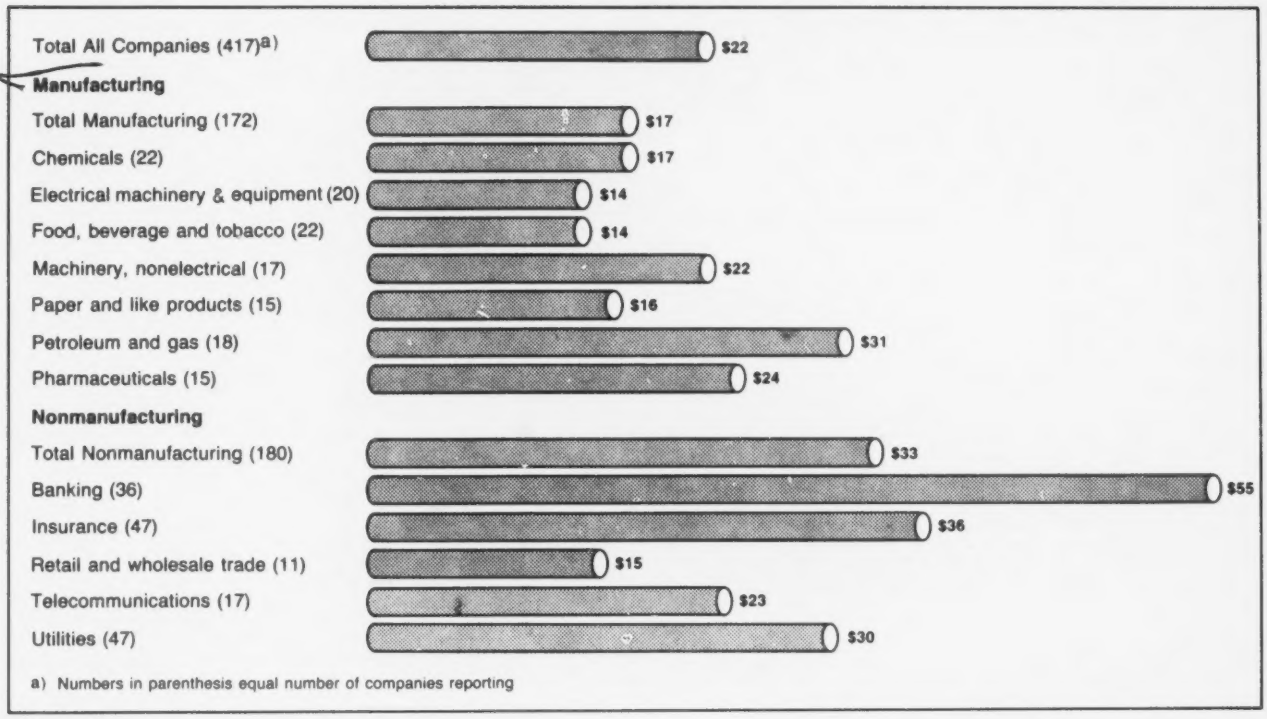
Manufacturing industries gave a median dollar amount of $378 million to this area—37 percent of their total giving. In contrast, nonmanufacturers gave a median of $271 million—45 percent of total giving. Among specific industries, textile manufacturers, banks, telecommunications, utilities and retail and wholesale trade companies each allocate a median amount of more than 45 percent of their giving to health and human services (Table 17). Telecommunications has the highest median dollar amount, $1.3 million.

The data in Table 18, based on total sums, (rather than the median), show that nonmanufacturers give over 10 percent more of their total contributions to health and human services than do manufacturers. Most of this reflects heavier giving to federated campaigns. Most of the industry groups in the nonmanufacturing sector devote more than 20 percent of their expenditures to that purpose, but this is true for only three of the manufacturing industries. On a dollars-per-employee basis, banking gives the largest amount to federated campaigns ($50 based on a ratio of sums, $55 if the median is used), followed by insurance and utilities (Charts 6 and 7).

Chart 7:

Contributions per Employee to Federated Campaigns, 1982

(Excludes industries with less than ten cases)
Medians



a) Numbers in parenthesis equal number of companies reporting

Participants in both the 1981 and 1982 surveys registered a total increase of 12 percent in their giving to federated campaigns, and a *median* percentage increase of about 10 percent. Companies with the largest 1982 contributions expenditures showed the greatest increases, but there is no definite trend (see tabulation below).

Education

Increases in departmental and research grants, especially by companies in the nonelectrical machinery industry, helped move total educational support from 37 percent—a percentage it has maintained fairly consistently over the past five years—to 41 percent of total contributions (Tables 15 and 18). For companies participating in the survey both years, the median increase between 1981 and 1982 was more than 13 percent. However, changes in the percentage of the budget allocated to education are less dramatic when the medians are analyzed—a change from 31 to 32 percent. Companies with the largest contributions programs give the highest median percentages to education: the range is from 27 percent for those with programs of less than $500,000 to 39 percent for those with programs of $5 million and over. (See Tables 14 and 16.)

Manufacturers, particularly those depending upon technological advances, devote more of their giving to education (a median of 36 percent) than do nonmanufacturers (a median of 25 percent). Chemical, electrical machinery, petroleum and gas and primary metals companies allocate about 40 percent of their giving to this area,

Size of 1982 Program	*Number of Companies*	*Median Contribution to Federated Campaigns*		*Median Percent Change, 1981-1982*
		1982	*1981*	
Under $500,000	136	$ 70,307	$ 60,915	+ 9.4%
$500,000 to $1 million	75	202,400	180,250	+ 10.0
$1 million to $5 million	125	400,000	344,550	+ 8.9
$5 million and over	57	1,077,000	994,145	+ 13.0
Total	393	$ 192,300	$179,100	+ 9.8

Some Upcoming Changes in the Five Categories

During 1983, a special committee of The Conference Board's Contributions Council worked with the Board's staff to review the questionnaire for the Annual Survey (see page 2). The five categories of organizations and their subcategories were included in this process. The group debated whether to change the basis of classification. Currently, grants are classified into categories based on the primary organizational thrust or program objectives of the recipient group. Would it be more useful to classify grants based on the *program objective* of the *corporation* that made the grant? It was concluded that this was not a practical short-term goal, since it would require many survey participants to make major changes in the way they currently track their grants. However, over the longer term, after the collection of some transitional data, this may be a more desirable course. For the short term, revisions were made in the current classification system.

The major changes are in the two categories that have been known to cause confusion among survey respondents: health and human services, and civic and community. Finer distinctions have been drawn between support for national and local organizations, and additional examples have been added. For the present, subdivision of the categories on a national versus local basis has been limited to these two categories. While it would be possible to make these breaks in the other categories, the portion of the contributions dollar represented in such breaks would be too small to be meaningful.

Changes are summarized below in order to enable survey participants to review their own budget classifications before the 1985 mailing date of the long form of the questionnaire.

Category 1: Health and Human Service Organizations

National organizations are broken into three groupings:

a. National Health Organizations (e.g., American Cancer Society, National Homecaring Council, Salk Institute, Memorial Sloan-Kettering Cancer Center)

b. National Human Service Organizations (e.g., American Red Cross, National Committee for Prevention of Child Abuse, National Council on Aging, Planned Parenthood of America)

c. National Youth Organizations (e.g., Boys Clubs of America)

Some national organizations have local chapters. Support for these chapters, and all other support for local organizations, may be classified as follows:

d. Federated Drives:
   1. United Ways
   2. Other federated campaigns

e. Hospitals
   1. Capital grants
   2. Operating grants

f. Local Youth Organizations (e.g., Boys Clubs, Boy and Girl Scouts, YMCA)

g. Matching Gifts for Health and Human Services

h. Other Local Health and Human Service Agencies

Category 2: Educational Organizations

This category remains essentially the same as it has been in recent surveys, with two exceptions:

Under Higher Education Institutions, item 3:

> departmental and research grants has been subdivided:
> 3. departmental grants
> 4. special project or research grants

while companies in the retail and wholesale trades devote the smallest proportion, about 17 percent (Table 17) to education. The median dollar amount is over $100,000 for most industries, and close to $2 million for petroleum and gas companies. Manufacturers gave a median amount of $343,000; nonmanufacturers a median of $230,000.

The departmental and research grant subcategory is not the only one that has shown growth within the past five years: Matching gifts for higher education have moved up from 3.6 to 5.5 percent of total expenditures. The number of companies with matching gifts programs is reported to have grown from 700 to more than 900 in the same period.[2]

[2]The Council for Advancement and Support of Education (CASE) in Washington, D.C. tracks matching gift programs and issues an annual publication, *CASE Matching Gift Details*.

Support for precollege education has edged upward, and support for education-related organizations has moved from 3.4 to 4.1 percent. In the same five-year period, capital support has dropped from 5 to 4 percent of the total. (See Table 15.)

After departmental and research grants, matching gifts (for college and precollege) now represent the largest single portion of educational giving, about 7 percent for manufacturers and 6 percent for nonmanufacturers. In industries such as electrical machinery, fabricated metals, petroleum and gas, printing and publishing, business services and insurance, more than 8 percent of total expenditures goes to this area.

While precollege education accounts for less than 2 percent of total giving, some industries (nonelectrical

Under Precollege Educational Institutions, one new item has been added:

Public school support

Category 3: Culture and Arts Organizations

There were no changes in this category.

Category 4: Civic and Community Organizations

This category went through the greatest refinement process, especially in the areas of Justice and Law and Community Improvement.

National organizations have been divided into five subcategories:

a. Public Policy (e.g., AEI, Brookings, CED)

b. Community Improvement (e.g., LISC, National Urban League, Center for Community Change, Neighborhood Housing Services, OIC)

c. Environment and Ecology (e.g., National Wildlife Fund, National Conservation Foundation, Sierra Club)

d. Justice and Law
   1. System Research, Reform, Alternatives (e.g., Institute for Civil Justice, National Council on Crime and Delinquency)
   2. Litigation, Defense, Advocacy (e.g., Legal Defense and Education Funds: NOW, MALDEF, Mountain States)

e. Other National Organizations (e.g., Independent Sector, National Executive Service Corps, Population Resource Center)

Support for local chapters of any national organization listed above, as well as support for other local civic and community groups may be included in one of the following subcategories:

f. Muncipal or Statewide Improvement (e.g., Governors' Task Forces, Planning Associations, Economic Development Council of NYC)

g. Community Improvement
   1. Neighborhood or Community Based Groups
   2. Housing (including land clearance and other building activities)
   3. Economic Development/Employment (e.g., PIC's, Job Training Programs)

h. Legal Systems/Services (e.g., Legal Aid Societies)

i. Environment and Ecology (Zoos, Parks, Conservation Activities)

j. Other Local Organizations

Category 5: Other Organizations

This category remains substantially the same except for the deletion of "women's activities" as a separate subcategory. Most of the support for such activities is included in other subcategories under the four specifically designated major categories. Thus, amounts collected under "women's activities" have represented a small portion of the total. The Committee recommended that data on special groups (e.g., women, minorities, elderly) be collected as a separate study, using a matrix. This would allow respondents to enter funding for special groups under headings for each of the five categories, giving a more accurate picture of their total support.

The changes in the five categories were measured against criteria of logic and pragmatism. The revised classification scheme, while still imperfect, is believed to be a more useful one for contributions practitioners.

machinery, paper, printing and publishing, and banking) allocate 3 or more percent of their budget here. (See Table 18.) Traditionally, corporations have not placed contributions money in precollege education, since their tax dollars already went to support public schools. In the past few years, however, there has been much discussion of a crisis in elementary and secondary education, and some corporations have been taking a second look. Company efforts include cash giving, matching gifts, and, sometimes, "adopt a school" projects.

Culture and the Arts

As the growth area in corporate philanthropy over the past decade, culture and the arts is the category most observers have speculated might lose ground if more funds were devoted to health and human services. Although in 1982 this category did not grow as a percent of total giving as it did in the past, it has proven to be resilient. While it dropped from 11.9 to 11.4 percent of total giving between 1981 and 1982, companies participating in the survey both years reported a median increase of 13 percent in their giving to this area. (See Chart 5 and Tables 14 and 15.) Only education received a greater increase. There are some slight shifts in the percentages going to the subcategories (music, museums, theaters and so on) but none appears significant. Most appear to be attracting about the same percentage of total giving as they had been when these data were last collected (for 1980). Since giving has increased and the rate of inflation has diminished, this means more funds are available to them.

The median percentage of total giving allocated to this area is 8.8, but companies with contributions expenditures of less than $1 million give about 8 percent, and those with expenditures above $1 million give over 9 percent (Tabie 16). The median dollar amount going to this area is $68,000, with manufacturers giving somewhat more than nonmanufacturers. Banking, business services, finance, and printing and publishing companies each allocate more than 10 percent of their total giving to arts and culture, and the median ratio for nonmanufacturers is 10 percent as against 8 percent for manufacturers (Table 17). The highest median dollar amount going to this area, $241,000, comes from the petroleum and gas industry, with telecommunications close behind at $227,000. Nine industries give median dollar amounts of more than $100,000.

Details of giving to the subcategories shown in Table 18 indicate that the nonmanufacturing sector matches or outpaces manufacturing in the percent of giving allocated to most areas, except public TV and radio. Here the high percentages of giving reported by the petroleum and gas industry pull manufacturers ahead.

Civic and Community Activities

While it has not shown the growth pattern of culture and the arts, the civic and community area has been remarkably stable over the past five years, remaining at about 11.7 percent since 1980. Companies participating in the survey in both 1981 and 1982 reported a median increase of 12 percent in this category (Tables 14 and 15).

The median percent going to this area is 8.8, and the median dollar amount is $66,000. The larger the dollar size of the contributions program, the greater the percentage allocated to this area: Companies with total giving under $500,000 give a median of 7.8 percent, while those that give $5 million or more devote 11 percent (Table 16). Nonmanufacturers allocate a median of slightly more than 10 percent to this area: banks, insurance and the telecommunications companies are above that amount. Manufacturers give about 8 percent, but petroleum and gas, chemicals, primary metals and food, beverages and tobacco companies are above the median for the sector (Table 17). Petroleum and gas companies account for the largest median dollar amount ($270,000) followed by chemicals (at $165,000). Six industries give a median amount of more than $100,000 each.

Manufacturing industries allocate a larger proportion of their budget to such subcategories as environment and ecology and research organizations, while nonmanufacturers focus more heavily on community improvement and housing and urban renewal. Insurance companies and banks give notable percentages in the latter area, while wholesale and retail trade companies stand out for the percentage given to community improvement (Table 18). Community improvement, which includes donations for such activities as job training, minority businesses, and support for regional and local planning groups, receives 4.5 percent of the budget, making it the subcategory with the largest percentage of dollars for this area. Utilities, telecommunications companies, banks, insurance companies, and fabricated metals companies each allocate about 5 percent of their giving to community improvement.

Other Activities

Among companies reporting in both 1981 and 1982, this was the only category showing a negative change (a median decrease of 13 percent). Just over 5 percent of total giving was in this category—the figure has fluctuated between 4 and 6 percent over the past five years. This may reflect the ability of survey participants to correctly place their giving in one of the other four categories. (See Tables 14 and 15.) The pharmaceutical industry traditionally reports heavy involvement in this area, reflecting donations of product for use overseas. (See Table 18.)

The medians for the portion of total giving allocated to this area are modest—about 2 percent for manufacturers and 1 percent for nonmanufacturers. Corresponding dollar amounts are $19,000 and $8,000, respectively.

Table 1: Corporate Contributions and Corporate Income Before and After Taxes[1]

Year	Contributions				
	Amount ($ Millions)	Income[3] before Taxes ($ Millions)	As Percent of Income before Taxes	Income[3] after Taxes ($ Millions)	As Percent of Income after Taxes
1936	$ 30	$ 7,900	0.38%	$ 4,900	0.61%
1937	33	7,900	0.42	5,300	0.62
1938	27	4,100	0.65	2,900	0.93
1939	31	7,200	0.43	5,700	0.54
1940	38	10,000	0.38	7,200	0.53
1941	58	17,900	0.32	10,300	0.56
1942	98	21,700	0.45	10,300	0.95
1943	159	25,300	0.63	11,200	1.42
1944	234	24,200	0.97	11,300	2.07
1945	266	19,800	1.34	9,100	2.92
1946	214	24,800	0.86	15,700	1.36
1947	241	31,800	0.76	20,500	1.18
1948	239	35,600	0.67	23,200	1.03
1949	223	29,200	0.76	19,000	1.17
1950	252	42,900	0.59	25,000	1.01
1951	343	44,500	0.77	21,900	1.57
1952	399	39,600	1.01	20,200	1.98
1953	495	41,200	1.20	20,900	2.37
1954	314	38,700	0.81	21,100	1.49
1955	415	49,200	0.84	27,200	1.53
1956	418	49,600	0.84	27,600	1.51
1957	419	48,100	0.87	26,700	1.57
1958	395	41,900	0.94	22,900	1.72
1959	482	52,600	0.92	28,900	1.67
1960	482	49,800	0.97	27,100	1.78
1961	512	49,700	1.03	26,900	1.90
1962	595	55,000	1.08	31,100	1.91
1963	657	59,600	1.10	33,400	1.97
1964	729	66,500	1.10	38,500	1.89
1965	785	77,200	1.02	46,300	1.70
1966	805	83,000	0.97	49,400	1.63
1967	830	79,700	1.04	47,200	1.76
1968	1,005	88,500	1.13	49,400	2.03
1969	1,055	86,700	1.22	47,200	2.24
1970	797	75,400	1.06	41,300	1.93
1971	865	86,600	1.00	49,000	1.76
1972	1,009	100,600	1.00	58,900	1.71
1973	1,174	125,600	0.93	76,600	1.53
1974	1,200	136,700	0.88	85,100	1.41
1975	1,202	132,100	0.91	81,500	1.47
1976	1,487	166,300	0.89	102,500	1.45
1977	1,791	194,700	0.92	122,000	1.47
1978	2,084	229,100	0.91	145,900	1.43
1979	2,288	252,700	0.91	165,100	1.39
1980	2,359	234,600	1.01	149,800	1.57
1981	2,600(est.)[2]	227,000	1.14	144,100	1.80
1982	$2,950(est.)[2]	$174,200	1.69	$115,100	2.56

[1]Reflects total consolidated corporate income before and after taxes.

[2]From Council for Financial Aid to Education.

[3]The net income figures on this table have been adjusted to coincide with recently updated data issued by the Department of Commerce. Thus, some of the figures in the income columns, and the ratios based upon them, will differ slightly from those published here previously.

Note: Figures in this table reflect contributions and income of *all* U.S. corporations. Figures in all other tables in this report are based solely on responses by survey participants.

Sources: Department of Commerce, Internal Revenue Service.

Table 2: Contributions as a Percent of Pretax Income, Quartiles, 1977 to 1982[1]

	Contributions as a Percent of U.S. Income			Contributions as a Percent of Worldwide Income		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
1977	0.36%	0.67%	1.32%	0.35%	0.61%	1.05%
1978	0.36	0.66	1.20	0.34	0.58	0.98
1979	0.40	0.69	1.15	0.36	0.50	1.00
1980	0.40	0.73	1.34	0.37	0.66	1.16
1981	0.40	0.81	1.47	0.40	0.72	1.23
1982	0.54	1.13	1.85	0.53	0.99	1.62

[1]In each table using medians or quartiles, the data for each group (e.g., an industry class, an asset or income-size group) are placed in rank order from the lowest to the highest value, and divided into quarters. The first quartile is 25 percent of the way from the bottom number in the ranking; the median is the middle value in the ranking; and the third quartile is then 75 percent of the way between the lowest and the highest value. The "total" line on each table provides the quartiles (or median) for all of the companies included in that table.

Table 3: Structure of Corporate Contributions, 1980 to 1982
(millions of dollars)

	1982	1981	1980
Total company contributions	$1,116.8 (519)	$1,039.1 (768)	$944.7 (709)
Less: Grants to company foundations	367.1 (186)	361.6 (239)	381.4 (249)
Other company contributions	749.7 (494)	677.5 (735)	563.3 (661)
Plus: Contributions by company foundations	531.9 (286)	493.3 (359)	431.3 (353)
Total corporate contributions	1,281.6 (534)	1,170.8 (789)	994.6 (732)

(Numbers in parentheses are counts of non-zero answers).

Table 4: Flow of Funds Into and Out of Company Foundations, 1980 to 1982

	1982		1981		1980	
	Number of Companies	Percent of Total	Number of Companies	Percent of Total	Number of Companies	Percent of Total
Pay-ins equal to payouts	8	3%	14	4%	18	5%
Pay-ins less than payouts	192	67	232	64	218	61
Pay-ins greater than payouts	86	30	115	32	121	34
Total	286	100%	361	100%	357	100%

Table 5: Corporate Targets for 1983 to 1987: Contributions as a Percent of Pretax Income

Contributions Targets as a Percent of Pretax Income	U.S.-only Pretax Income		Worldwide Pretax Income	
	Number	Percent	Number	Percent
0.01-0.59%	15	14%	2	6%
0.60-0.99	6	6	2	6
1.00-1.99	37	34	17	49
2.00-2.99	43	39	11	31
3.00 and over	8[a]	7	3	8
Total	109	100%	35	100%

[a]Six companies indicated that they had a 5 percent target.

Table 6: Contributions as a Percent of Pretax Income, 1982—
Companies Grouped by Rate of Giving[1]

Contributions as Percent of Pretax Income	U.S. Pretax Income					
	All Companies	Manufacturing	Banking	Insurance[3]	Utilities and Telecommunication	Other Service
	(Number of Companies)[1]					
0- .24%	35	5	—	1	28	1
.25- .49	48	16	—	2	28	2
.50- .74	39	13	—	5	14	7
.75- .99	39	25	5	2	2	5
1.0-1.49	73	34	18	13	2	6
1.5-1.99	46	27	10	4	2	3
2.0-2.99	36	19	6	9	—	2
3.0-3.99	17	10	3	1	1	2
4.0-4.99	8	6	—	2	—	—
5.0 and over	19	10	4	2	—	3
Total	360	165	46	41	77	31

Contributions as Percent of Pretax Income	Worldwide Pretax Income					
	All Companies	Manufacturing	Banking	Insurance[3]	Utilities and Telecommunication	Other Service
	(Number of Companies)[2]					
0- .24%	43	10	—	2	29	2
.25- .49	63	26	1	2	29	5
.50- .74	77	45	5	5	13	9
.75- .99	55	32	8	4	3	8
1.0-1.49	96	52	18	13	3	10
1.5-1.99	53	28	14	4	1	6
2.0-2.99	36	18	7	9	1	1
3.0-3.99	15	11	—	1	—	3
4.0-4.99	5	2	1	2	—	—
5.0 and over	23	14	4	2	—	3
Total	466	238	58	44	79	47

[1]37 loss companies excluded.
[2]48 loss companies excluded.
[3]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

Table 7: Contributions as a Percent of U.S. Pretax Income, 1982—
Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	U.S. Pretax Income ($ Millions)	Contributions ($ Thousands)	Percent of Contributions to U.S. Pretax Income	
				Median	Sum Divided by Sum
Chemicals	22	$ 5,589	$ 92,248	**1.66%**	1.69%
Electrical machinery and equipment	25	10,586	118,101	**0.94**	1.12
Fabricated metal products	6	186	2,505	*	1.35
Food, beverage and tobacco	20	4,688	47,879	**1.14**	1.02
Machinery, nonelectrical	13	818	13,500	**1.77**	1.65
Mining	3	172	2,128	*	1.23
Paper and like products	12	855	22,771	**1.49**	2.66
Petroleum and gas	19	20,286	220,719	**0.82**	1.09
Pharmaceuticals	10	2,140	35,715	**1.50**	1.67
Primary metal industries	4	93	1,021	*	1.10
Printing and publishing	6	982	13,573	*	1.38
Rubber and miscellaneous plastic products	3	440	5,230	*	1.19
Stone, clay and glass products	5	375	5,794	*	1.54
Textiles	9	498	9,715	**2.20**	1.95
Transportation equipment	8	2,163	59,775	**1.54**	2.76
Total: Manufacturing	165	49,871	652,673	**1.37**	1.31
Banking	46	2,477	48,640	**1.41**	1.96
Business services	6	901	8,863	*	0.98
Engineering and construction	2	566	3,337	*	0.59
Finance	4	117	2,508	*	2.15
Insurance[2]	41	3,645	52,067	**1.45**	1.43
Retail and wholesale trade	13	2,889	36,569	**0.85**	1.27
Telecommunications	22	13,272	73,380	**0.41**	0.55
Transportation	6	1,064	11,470	*	1.08
Utilities	55	13,633	36,602	**0.28**	0.27
Total: Nonmanufacturing	195	38,563	273,435	**0.88**	0.71
Total: All Companies	360	$88,433	$926,108	**1.13**	1.05

[1]Loss companies excluded. (U.S. income losses were reported by 37 companies in 1982; thus there are fewer cases than usual in several industry classes.)

[2]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest to pretax income of corporations generally.

*Industries with fewer than 8 cases are excluded.

Table 7A: Contributions as a Percent of Worldwide Pretax Income, 1982—
Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	Worldwide Pretax Income ($ Millions)	Contributions ($ Thousands)	Percent of Contributions to Worldwide Pretax Income	
				Median	Sum Divided by Sum
Chemicals	29	$ 12,638	$ 116,855	**1.19%**	0.92%
Electrical machinery and equipment	37	17,249	138,064	**0.94**	0.80
Fabricated metal products	8	491	5,200	**1.12**	1.06
Food, beverage and tobacco	28	9,027	89,980	**0.92**	1.00
Machinery, nonelectrical	22	2,760	66,153	**1.23**	2.40
Mining	2	86	1,633	*	1.90
Paper and like products	15	1,276	23,028	**1.05**	1.80
Petroleum and gas	26	40,508	247,518	**0.51**	0.61
Pharmaceuticals	16	4,463	44,226	**0.90**	0.99
Primary metal industries	6	128	2,079	*	1.63
Printing and publishing	11	1,388	17,545	**1.15**	1.26
Rubber and miscellaneous plastic products	4	537	6,012	*	1.12
Stone, clay and glass products	9	569	14,945	**1.66**	2.63
Textiles	12	648	10,480	**1.75**	1.62
Transportation equipment	13	3,164	66,812	**1.21**	2.11
Total: Manufacturing	239	94,932	850,531	**1.05**	0.90
Banking	58	6,786	75,865	**1.31**	1.12
Business services	9	1,399	11,051	**0.75**	0.79
Engineering and construction	2	863	3,337	*	0.39
Finance	9	1,887	14,228	**1.14**	0.75
Insurance[2]	44	4,234	55,331	**1.38**	1.31
Retail and wholesale trade	20	3,999	52,019	**1.10**	1.30
Telecommunications	22	13,831	73,380	**0.41**	0.53
Transportation	7	1,165	11,645	*	1.00
Utilities	57	14,453	39,676	**0.28**	0.27
Total: Nonmanufacturing	228	48,617	336,531	**0.88**	0.69
Total: All Companies	466	$143,549	$1,187,062	**0.98**	0.83

[1]Loss companies excluded. (Worldwide income losses were reported by 48 companies in 1982, thus there are fewer cases than usual in several industry classes.)

[2]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest to pretax income of corporations generally.

*Industries with less than 8 cases are excluded.

Table 8: Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1982

Company Rank	Contributions[1] (dollars)	U.S. Pretax Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Income	Worldwide Pretax Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Income
1	$51,795,000	$10,200,000	0.51%	$10,200,000	0.51%
2	51,592,992	2,800,000	1.83	7,700,000	0.67
3	43,062,448	4,700,000	0.92	7,900,000	0.54
4	39,512,000	n.a.	n.a.	700,000	5.87
5	37,056,000	2,500,000	1.47	2,800,000	1.32
6	28,766,000	200,000	12.55	20,000	126.17
7	20,995,696	1,500,000	1.44	2,600,000	0.82
8	20,934,992	1,900,000	1.13	3,300,000	0.64
9	20,840,000	400,000	4.93	2,800,000	0.74
10	20,168,336	1,000,000	1.93	3,600,000	0.59
11	18,925,376	2,000,000	0.92	2,700,000	0.70
12	17,736,000	n.a.	n.a.	1,600,000	1.10
13	16,494,154	n.a.	n.a.	2,700,000	0.61
14	15,786,487	1,100,000	1.46	1,100,000	1.46
15	15,729,748	3,400,000	0.46	3,400,000	0.46
16	15,444,031	700,000	2.27	1,000,000	1.52
17	13,859,000	400,000	3.40	800,000	1.76
18	12,100,000	700,000	1.69	900,000	1.28
19	11,960,778	1,200,000	1.02	1,300,000	0.92
20	11,831,000	300,000	4.45	600,000	1.93
21	11,607,704	n.a.	n.a.	1,400,000	0.83
22	11,219,445	400,000	3.01	400,000	3.01
23	11,116,308	800,000	1.37	2,100,000	0.53
24	10,836,536	*	*	*	*
25	10,503,000	1,600,000	0.65	1,900,000	0.56
26	9,909,984	200,000	4.40	200,000	4.50
27	9,682,785	400,000	2.33	400,000	2.27
28	9,348,981	70,000	12.63	500,000	1.82
29	9,110,224	700,000	1.22	2,600,000	0.34
30	8,913,923	600,000	1.61	700,000	1.32
31	8,863,772	500,000	1.76	800,000	1.17
32	8,224,857	n.a.	n.a.	*	*
33	8,203,318	n.a.	n.a.	400,000	2.13
34	8,111,352	n.a.	n.a.	*	*
35	7,989,000	500,000	1.66	500,000	1.66
36	7,800,000	n.a.	n.a.	700,000	1.10
37	7,681,190	1,200,000	0.65	1,400,000	0.56
38	7,637,400	500,000	1.66	500,000	1.41
39	7,637,294	500,000	1.50	500,000	1.50
40	7,500,000	900,000	0.82	1,500,000	0.51
41	7,428,935	n.a.	n.a.	400,000	1.95
42	7,397,000	400,000	1.91	700,000	1.07
43	7,257,000	500,000	1.50	400,000	1.78
44	6,841,000	500,000	1.25	600,000	1.08
45	6,643,592	500,000	1.48	500,000	1.42
46	6,382,797	400,000	1.53	400,000	1.53
47	6,380,000	200,000	2.83	400,000	1.71
48	6,206,914	1,600,000	0.39	2,000,000	0.32
49	6,120,827	500,000	1.35	500,000	1.29
50	6,056,639	400,000	1.51	600,000	1.00
51	5,904,000	400,000	1.56	600,000	0.99
52	5,854,976	n.a.	n.a.	600,000	1.06
53	5,645,611	200,000	2.46	300,000	1.66
54	5,596,774	500,000	1.24	1,300,000	0.43
55	5,479,572	n.a.	n.a.	400,000	1.31
56	5,420,845	n.a.	n.a.	*	*
57	5,400,000	200,000	3.33	200,000	2.31
58	5,304,200	300,000	1.62	300,000	1.69
59	5,226,500	400,000	1.44	400,000	1.44
60	5,212,363	500,000	1.14	500,000	1.08

Table 8: Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1982 (continued)

Company Rank	Contributions[1] (dollars)	U.S. Pretax Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Income	Worldwide Pretax Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Income
61	5,157,912	500,000	1.00	700,000	0.75
62	5,113,503	n.a.	n.a.	300,000	2.01
63	5,017,855	500,000	2.01	200,000	2.01
64	4,961,720	400,000	1.12	700,000	0.74
65	4,959,415	400,000	1.33	500,000	1.08
66	4,939,342	300,000	1.58	500,000	1.08
67	4,897,784	300,000	1.80	400,000	1.29
68	4,763,732	300,000	1.39	900,000	0.51
69	4,685,131	200,000	2.27	200,000	1.87
70	4,663,569	n.a.	n.a.	n.a.	n.a.
71	4,632,167	60,000	7.47	400,000	1.20
72	4,631,448	n.a.	n.a.	40,000	13.35
73	4,477,211	1,200,000	3.69	1,400,000	3.18
74	4,409,242	200,000	1.81	200,000	1.82
75	4,342,636	400,000	1.14	400,000	1.14

[1]Direct giving and company foundation pay-outs included; grants made to and retained by company foundations are excluded.

[2]Domestic and worldwide pretax income rounded, percentages actual.

*Company showed loss.

n.a. = Not available.

Table 8A: Corporate Social Expenditure of 75 Largest Donors as a Percent of Domestic and Worldwide Pretax Income, 1982

Company Rank	Total Corporate Social Expenditure[1]	Corporate Social Expenditure as a Percent of U.S. Pretax Income	Corporate Social Expenditure as a Percent of Worldwide Pretax Income	Rank for Charitable[2] Cash Only	Rank for Corporate Assistance[3] Only
1	$59,393,000	2.10%	0.77%	2	6
2	54,349,000	2.16	1.94	4	4
3	51,795,000	0.51	0.51	1	11
4	50,565,000	n.a.	19.38	132	1
5	49,982,455	1.06	0.63	3	8
6	39,847,000	n.a.	5.92	88	79
7	33,903,000	2.09	1.81	20	2
8	33,599,152	2.87	2.58	21	3
9	28,766,000	12.55	126.17	5	n.a.
10	26,168,336	2.50	0.72	8	9
11	24,235,000	1.30	0.74	14	16
12	22,359,872	1.09	0.82	9	15
13	22,189,696	1.52	0.87	6	33
14	21,815,000	5.16	0.78	7	41
15	21,623,584	n.a.	0.80	11	12
16	17,736,000	n.a.	1.10	10	n.a.
17	17,300,000	n.a.	2.45	36	5
18	16,600,485	2.44	1.64	41	34
19	16,100,106	0.47	0.47	13	73
20	15,786,487	1.46	1.46	12	n.a.
21	14,631,000	5.50	2.38	26	18
22	14,165,000	1.98	1.50	16	24
23	14,138,000	3.47	1.80	34	83
24	12,580,785	3.03	2.91	22	17
25	12,048,217	3.51	[illegible]	62	7
26	12,011,308	1.48	0.57	18	45
27	11,734,116	3.15	3.15	17	62
28	11,733,002	15.85	2.28	23	22
29	11,607,704	n.a.	0.83	15	n.a.
30	11,348,336	n.a.	•	19	63
31	10,420,700	2.16	2.16	30	21
32	9,909,984	4.40	4.50	n.a.	n.a.
33	9,677,366	n.a.	1.24	80	10
34	9,443,000	2.49	1.58	70	14
35	9,315,927	2.07	1.99	38	19
36	9,259,418	n.a.	•	27	37
37	9,233,923	1.67	1.37	73	81
38	9,110,224	1.22	0.34	24	n.a.
39	9,049,118	n.a.	2.35	28	46
40	8,963,772	1.78	1.18	25	122
41	8,736,352	n.a.	•	29	49
42	8,612,400	1.87	1.59	31	40
43	8,312,294	1.63	1.64	33	48
44	8,178,000	1.69	2.01	37	44
45	7,854,058	0.66	0.57	43	103
46	7,761,444	0.84	0.53	32	91
47	7,533,935	n.a.	1.97	225	120
48	7,397,000	1.91	1.07	35	n.a.
49	7,255,454	1.61	0.56	47	28
50	6,972,283	•	•	66	20
51	6,883,819	n.a.	1.25	44	38
52	6,841,000	1.25	1.08	n.a.	n.a.
53	6,615,000	2.94	1.77	40	89
54	6,544,414	0.41	0.33	42	78
55	6,382,797	1.53	1.53	39	n.a.
56	6,324,633	n.a.	1.61	135	13
57	6,266,300	1.91	2.00	54	42
58	6,201,313	3.00	2.48	57	30
59	6,120,827	1.35	1.29	159	n.a.
60	6,056,639	1.51	1.00	45	n.a.

Table 8A: Corporate Social Expenditure of 75 Largest Donors as a Percent of Domestic and Worldwide Pretax Income, 1982 (continued)

Company Rank	Total Corporate Social Expenditure[1]	Corporate Social Expenditure as a Percent of U.S. Pretax Income	Corporate Social Expenditure as a Percent of Worldwide Pretax Income	Rank for Charitable[2] Cash Only	Rank for Corporate Assistance[3] Only
61	6,031,712	n.a.	*	49	52
62	5,754,363	1.25	1.19	52	57
63	5,645,611	2.46	1.66	46	n.a.
64	5,628,390	1.09	0.82	77	67
65	5,590,845	5.27	0.82	69	31
66	5,479,572	n.a.	1.31	48	n.a.
67	5,400,000	3.32	2.31	50	n.a.
68	5,232,863	n.a.	2.05	199	112
69	5,226,500	1.43	1.43	51	n.a.
70	5,210,768	1.05	0.97	67	39
71	5,017,855	2.01	2.01	53	n.a.
72	4,972,167	8.02	1.29	60	43
73	4,961,720	1.12	0.74	55	n.a.
74	4,959,415	1.33	1.07	103	n.a.
75	4,944,014	1.80	1.54	75	36

[1]Corporate Social Expenditure is the sum of charitable contributions and related corporate assistance expenditures. The latter was collected for the first time in 1982. Many corporations have not yet begun to track corporate assistance expenditures or are only able to provide rough estimates. These data are a useful beginning and suggest an order of magnitude. However they should be used with caution. It will take several years of refinement to bring precision to this measurement effort.

[2]Charitable contributions consist of cash, company product and other property (i.e., land, securities, etc.). This figure reflects only the cash portion of charitable giving. Total charitable contributions appear in Table 8.

[3]Corporate assistance expenditures are not taken by a company as a charitable deduction. The six elements that define corporate assistance for this survey are listed on page 0.

*Company showed loss.

n.a. = Not available.

Table 9: Contributions as a Percent of U.S. Pretax Income, 1982 —
Companies Grouped by Dollar Size of Program

Program Size	*Number of Companies*	*Lower Quartile*[1]	*Median*	*Upper Quartile*
Under $500,000	145	0.40%	0.97%	1.90%
$500,000 to $1 million	71	0.43	1.11	1.73
$1 million to $5 million	94	0.55	0.98	1.80
$5 million and over	50	1.13	1.50	2.01
All Groups	360	0.54	1.13	1.85

[1]For a explanation of quartiles, see Table 2.

Table 9A: Contributions as a Percent of Worldwide Pretax Income, 1982—
Companies Grouped by Dollar Size of Program

Program Size	*Number of Companies*	*Lower Quartile*[2]	*Median*	*Upper Quartile*
Under $500,000	171	0.43%	0.92%	1.71%
$500,000 to $1 million	89	0.43	1.04	1.46
$1 million to $5 million	146	0.59	0.85	1.54
$5 million and over	60	0.70	1.17	1.69
All Groups	466	0.54	0.98	1.62

[1]For an explanation of quartiles, see Table 2.

Table 10: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1982
Companies Grouped by Size of U.S. Income

U.S. Pretax Income	*Number of Companies*	*Contributions Ratios*[1]		
		Lower Quartile[2]	*Median*	*Upper Quartile*
Below $5 million	14	3.19%	6.84%	19.90%
$5-10 million	17	1.90	3.04	4.85
$10-25 million	52	1.12	1.60	2.60
$25-50 million	48	0.82	1.14	1.69
$50-100 million	58	0.50	1.04	1.46
$100-250 million	79	0.36	0.73	1.38
$250-500 million	51	0.37	0.85	1.51
$500 million-$1 billion	21	0.23	0.82	1.37
$1 billion and over	20	0.39	0.65	1.13
All Income Groups	**360**	**0.54**	**1.13**	**1.86**

[1]The statistics presented here are derived only from companies with positive income.
[2]For an explanation of quartiles, see Table 2.

Table 10A: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1982
Companies Grouped by Size of Worldwide Income

Worldwide Pretax Income	*Number of Companies*	*Contributions Ratios*[1]		
		Lower Quartile[2]	*Median*	*Upper Quartile*
Below $5 million	11	2.20%	6.84%	12.12%
$5-10 million	18	2.13	3.04	5.00
$10-25 million	66	1.12	1.60	2.51
$25-50 million	57	0.82	1.16	1.96
$50-100 million	76	0.53	0.94	1.28
$100-250 million	106	0.39	0.73	1.23
$250-500 million	66	0.35	0.68	1.21
$500 million-$1 billion	36	0.36	0.74	1.10
$1 billion and over	30	0.41	0.56	0.82
All Income Groups	**466**	**0.54**	**0.98**	**1.62**

[1]The statistics presented here are derived only from companies with positive income.
[2]For an explanation of quartiles, see Table 2.

Table 11: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1982
Companies Grouped by Industry Class (with at least ten cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1] Lower Quartile[2]	Median	Upper Quartile
Chemicals	22	1.12%	1.66%	2.78%
Electrical machinery and equipment	25	0.74	0.94	1.50
Food, beverage and tobacco	20	0.86	1.14	1.46
Machinery, nonelectrical	13	0.99	1.77	3.04
Paper and like products	12	0.96	1.49	3.47
Petroleum and gas	19	0.37	0.82	1.37
Pharmaceuticals	10	1.00	1.50	1.67
Banking	46	1.15	1.44	2.19
Insurance	41	0.96	1.45	2.33
Retail and wholesale trade	13	0.57	0.85	1.86
Telecommunications	22	0.35	0.41	0.63
Utilities	55	0.19	0.28	0.41

[1]The statistics presented here are derived only from companies with positive income.
[2]For an explanation of quartiles, see Table 2.

Table 11A: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1982
Companies Grouped by Industry Class (with at least ten cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1] Lower Quartile[2]	Median	Upper Quartile
Chemicals	29	0.64%	1.19%	1.55%
Electrical machinery and equipment	37	0.66	0.94	1.49
Food, beverage and tobacco	28	0.59	0.92	1.46
Machinery, nonelectrical	22	1.04	1.23	2.98
Paper and like products	15	0.56	1.05	2.12
Petroleum and gas	26	0.29	0.51	0.74
Pharmaceuticals	16	0.63	0.90	1.12
Printing and publishing	11	0.71	1.15	1.37
Textiles	12	0.51	1.75	2.20
Transportation equipment	13	0.75	1.21	1.66
Banking	58	1.02	1.31	1.89
Insurance	44	0.84	1.38	2.32
Retail and wholesale trade	20	0.68	1.10	1.92
Telecommunications	22	0.35	0.41	0.59
Utilities	57	0.19	0.28	0.41

[1]The statistics presented here are derived only from companies with positive income.
[2]For an explanation of quartiles, see Table 2.

Table 12: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1982
Companies Grouped by Size of U.S. Assets

Assets	Number of Companies	Contributions Ratios[1] Lower Quartile[2]	Median	Upper Quartile
Below 100 million	21	0.64%	1.92%	2.46%
$100-200 million	21	0.90	1.86	3.19
$200-300 million	11	0.46	1.12	1.46
$300-500 million	34	0.82	1.14	1.77
$500 million-$1 billion	40	0.54	0.88	1.50
$1-2 billion	67	0.54	0.96	1.70
$2-3 billion	49	0.53	1.13	2.24
$3-4 billion	21	0.34	0.59	1.39
$4-5 billion	16	0.34	1.07	1.51
$5-10 billion	44	0.37	1.24	1.50
$10 billion and over	36	0.40	1.14	1.82
All Asset Groups	**360**	**0.54**	**1.13**	**1.86**

[1]The statistics presented here are derived only from companies with positive income
[2]For an explanation of quartiles, see Table 2.

Table 12A: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1982
Companies Grouped by Size of Worldwide Assets

Assets	Number of Companies	Contributions Ratios[1] Lower Quartile[2]	Median	Upper Quartile
Below $100 million	8	0.86%	1.65%	2.20%
$100-200 million	22	0.83	1.49	3.04
$200-300 million	20	0.46	0.94	1.46
$300-500 million	42	0.58	1.04	1.36
$500 million-$1 billion	60	0.54	0.76	1.66
$1-2 billion	73	0.46	0.87	1.92
$2-3 billion	67	0.60	1.05	1.59
$3-4 billion	35	0.38	0.94	1.54
$4-5 billion	22	0.38	1.01	1.51
$5-10 billion	58	0.42	1.08	1.45
$10 billion and over	59	0.53	0.73	1.14
All Asset Groups	**466**	**0.54**	**0.96**	**1.62**

[1]The statistics presented here are derived only from companies with positive income.
[2]For an explanation of quartiles, see Table 2.

Table 13: Contributions by Manufacturing Companies as a Percent of U.S. Pretax Income, 1982— Companies Grouped by Number of U.S. Employees

Company Size by Number of U.S. Employees	Number of Companies	Contributions as Percent of U.S. Income	
		Sum Divided by Sum	Median
Below 1,000	2	0.42%	*
1,000- 2,500	21	1.48	2.20%
2,500- 5,000	21	0.74	1.12
5,000-10,000	18	1.17	0.98
10,000-15,000	11	1.45	1.47
15,000-25,000	24	1.07	1.17
25,000-50,000	24	1.24	1.46
50,000 and over	19	1.39	1.50
Total	140	1.26	1.40

*Industries with fewer than 10 cases excluded.

Table 13A: Contributions by Nonmanufacturing Companies as a Percent of U.S. Pretax Income, 1982— Companies Grouped by Number of U.S. Employees

Company Size by Number of U.S. Employees	All Companies		Sum Divided by Sum				Median				
	Number	Ratio	Banking	Insurance[1]	Utilities and Telecommun.*	Other Service	All Companies	Banking	Insurance[1]	Utilities and Telecommun*	Other Service
Below 1,000	11	0.77%	1.25%	1.75%	0.34%	0.13%	1.22	*	*	*	*
1,000- 2,500	41	0.87	1.48	1.07	0.36	2.71	1.42	1.58%	1.37%	0.30%	*
2,500- 5,000	46	0.61	1.62	1.01	0.28	1.61	0.97	1.38	1.44	0.28	*
5,000-15,000	34	0.53	1.77	1.71	0.30	1.37	0.40	*	*	0.28	*
15,000 and over	42	0.68	1.43	1.52	0.43	0.98	0.63	*	*	0.37	0.72%
Total	174	0.65	1.56	1.43	0.38	1.00	0.84	1.44	1.45	0.34	0.88

[1]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

*Industries with fewer than 10 cases are excluded.

Table 13B: Contributions by Manufacturing Companies as a Percent of Worldwide Pretax Income, 1982— Companies Grouped by Number of Worldwide Employees

Company Size by Number of Worldwide Employees	Number of Companies	Contributions as Percent of Worldwide Income	
		Sum Divided by Sum	Median
Below 1,000	3	0.53%	*
1,000- 2,500	19	1.25	1.49%
2,500- 5,000	24	0.59	1.02
5,000-10,000	43	0.85	1.04
10,000-15,000	19	1.04	1.04
15,000-25,000	27	0.63	0.88
25,000-50,000	53	0.91	0.99
50,000 and over	47	0.93	1.10
Total	235	0.90	1.06

*Industries with fewer than 10 cases excluded.

Table 13C: Contributions by Nonmanufacturing Companies as a Percent of Worldwide Pretax Income, 1982— Companies Grouped by Number of Worldwide Employees

Company Size by Number of Worldwide Employees	All Companies		Sum Divided by Sum				Median				
	Number	Ratio	Banking	Insurance[1]	Utilities and Telecommun.	Other Service	All Companies	Banking	Insurance[1]	Utilities and Telecommun	Other Service
Below 1,000	10	1.32%	1.25%	1.77%	0.34%	—	1.44	—	*	*	—
1,000- 2,500	42	0.88	1.51	1.07	0.36	2.74%	1.43	1.58%	1.37%	0.30%	*
2,500- 5,000	52	0.62	1.48	0.81	0.28	1.50	0.98	1.42	1.03	0.25	*
5,000-15,000	49	0.59	1.16	1.70	0.30	1.36	0.60	1.12	*	0.28	*
15,000 and over	64	0.74	1.00	1.42	0.43	0.96	0.69	—	*	0.37	0.74%
Total	217	0.70	1.11	1.31	0.38	0.99	0.88	1.42	1.40	0.33	0.88

[1]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

*Industries with fewer than 10 cases are excluded.

Table 14: Comparison of Corporate Contributions, 1982 and 1981— 464 Companies Reporting in Both Years

Beneficiary	1982		1981		
	Median Contributions Expenditure	Contributions to Beneficiary as Percent of Total Contributions (Median)	Median Contributions Expenditure	Contributions to Beneficiary as Percent of Total Contributions (Median)	Median Percent Change 1981-1982
Health and human services	$367,419	40.6%	$333,761	41.3%	9.3%
Education	265,111	32.3	230,107	30.6	13.2
Culture and art	74,275	9.2	63,393	8.8	12.7
Civic and community activities	71,899	8.9	64,299	8.3	11.9
Other	21,655	2.6	22,521	3.0	—13.0
Total	$850,863	a	$797,455	a	10.8

[a]Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

Table 15: Beneficiaries of Corporate Support, 1972 to 1982

	1982 534 Companies		1981 788 Companies		1980 732 Companies		1979[1] 786 Companies	
	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total
Health and Human Services								
Federal drives (e.g., United Ways)	$ 182,384	14.2%			$170,652	17.1%		
National health agencies	9,831	0.8			11,362	1.1		
National human service agencies	15,226	1.2			5,434	0.5		
Hospitals								
Capital grants	26,985	2.1			29,848	3.0		
Operating grants	10,694	0.8			11,063	1.1		
Employee matching gifts for hospitals	2,157	0.2			749	0.1		
Youth agencies (e.g., Boys Clubs, Boy & Girl Scouts, YMCA)	30,517	2.4			29,710	3.0		
†Agencies for senior citizens and elderly	3,984	0.3			3,467	0.3		
Other local health and human service agencies	44,603	3.5			41,724	4.2		
Capital grants excluding hospitals	70,946	5.5			—	—		
Subcategory not identifiable					33,857	3.4		
Total health and human services	397,305	31.0	393,309	33.6	337,866	34.0[a]	292,641	35.0
Education								
Higher education institutions								
Unrestricted operating grants	57,352	4.5			55,964	5.6		
Student financial aid (funded through college or university)	23,154	1.8			15,266	1.5		
Department and research grants	114,562	8.9			64,685	6.5		
Capital grants (including endowment)	46,845	3.7			46,374	4.7		
Employee matching gifts for education	71,167	5.5			45,418	4.6		
Grants to state and national fund-raising groups	17,381	1.3			14,854	1.5		
Pre-college educational institutions:								
†Employee matching gifts	5,197	0.4			3,403	0.3		
All other support	14,028	1.1			9,287	0.9		
Scholarships and fellowships (other than those reported above)	34,568	2.7			31,180	3.1		
Education-related organizations:								
Economic education	23,896	1.9			15,135	1.5		
All other support	28,158	2.2			18,170	1.8		
Other	40,908	3.2			21,464	2.2		
Subcategory not identifiable	44,997	3.5			34,647	3.5		
Total education	522,213	40.7	429,810	36.7	375,847	37.8[a]	314,845	37.7
Culture and Art								
Music	19,492	1.5			14,664	1.5		
Museums	31,714	2.5			23,336	2.4		
Public TV and Radio	18,346	1.4			16,310	1.6		
Arts Funds or Councils	9,341	0.7			9,032	0.9		
Theaters	10,062	0.8			7,042	0.7		
Cultural Centers	10,533	0.8			11,361	1.1		
Dance	4,238	0.3			3,182	0.3		
Libraries (other than academic)	2,974	0.2			2,670	0.3		
Employee matching gifts for culture and art	4,312	0.4			2,065	0.2		
Other	14,272	1.1			8,011	0.8		
Subcategory not identifiable	20,554	1.6			11,000	1.1		
Total culture and art	145,838	11.4[a]	139,620	11.9	108,673	10.9	82,509	9.9
Civic and Community Activities								
Community improvement	48,214	3.8			47,034	4.7		
Environment and ecology	13,783	1.1			10,794	1.1		
Justice and law	7,001	0.5			6,065	0.6		
Housing and urban renewal	12,751	1.0			7,711	0.8		
Research organizations, other than academic (e.g., Brookings CED, etc.)	15,220	1.2			16,031	1.6		
Other	27,683	2.2			14,863	1.5		
Subcategory not identifiable	24,600	1.9			14,290	1.4		
Total civic and community activities	149,252	11.7	136,647	11.7	116,788	11.7	97,345	11.6
Other								
Religious activities	1,396	0.1			1,616	0.2		
†Women's causes	3,434	0.3			2,791	0.3		
Groups in U.S. whose principal objective is aid in other countries	18,555	1.4			17,348	1.7		
Activities other than above	36,532	2.8			23,167	2.3		
Subcategory not identifiable	7,081	0.6			10,529	1.1		
Total other	66,998	5.2	71,304	6.1	55,451	5.6	48,256	5.8
Dollars not identifiable because donee is unknown					—	—		
Grand Total	$1,281,606	100.0%			$994,626	100.0%	$835,596	100.0%

[1]No data were collected on subcategories for 1979 and 1981. [a]Subcategory percentages do not add up to this total because of rounding. [b]Does not total 100 percent because of rounding.
*Less than 0.1 percent. †This subcategory was introduced for the first time in the 1978 survey.

Table 15: Beneficiaries of Corporate Support, 1972 to 1982 (continued)

1978 759 Companies		1977 814 Companies		1976 773 Companies		1975 796 Companies		1974 799 Companies		1972 443 Companies	
Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total
$142,085	20.5%	$128,511	21.6%	$116,159	22.4%	$104,595	23.9%	$104,341	23.8%	$ 85,951	26.6%
6,551	0.9	4,763	0.8	4,336	0.8	3,971	1.0	5,513	1.2	3,304	1.0
4,495	0.7	5,409	0.9	4,401	0.9	5,574	1.3	6,425	1.5	5,935	1.8
24,548	3.5	23,632	4.0	20,965	4.0	17,934	4.1	18,900	4.3	15,974	5.0
6,138	0.9	5,433	0.9	4,765	0.9	4,715	1.1	4,216	1.0	1,919	0.6
292	*	262	*	164	*	201	*	—	—	—	—
21,892	3.2	19,216	3.2	16,703	3.2	11,791	2.7	—	—	—	—
1,690	0.2	—	—	—	—	—	—	—	—	—	—
28,328	4.1	25,027	4.2	20,404	3.9	20,531	4.7	22,954	5.2	14,392	4.5
—	—	—	—	—	—	—	—	—	—	8,037	2.5
19,832	2.9	15,367	2.6	15,168	2.9	10,690	2.4	6,485	1.5	—	—
225,851	36.9	227,620	38.3[a]	203,065	39.3[a]	180,002	41.2	188,834	38.5	135,512	42.0
43,826	6.3	34,780	5.9	32,106	6.2	29,143	6.7	30,374	6.9	37,299	11.6
13,347	1.9	12,663	2.1	9,663	1.9	8,861	2.0	9,701	2.2	—	—
41,816	6.0	31,559	5.3	29,012	5.6	23,773	5.4	22,628	5.2	8,102	2.5
32,428	4.7	31,067	5.2	30,355	5.8	24,050	5.5	25,062	5.7	17,740	5.5
25,229	3.6	22,449	3.8	16,992	3.3	13,960	3.2	12,227	2.8	—	—
12,068	1.7	10,929	1.8	9,332	1.8	7,974	1.8	8,531	1.9	8,497	2.6
1,852	0.3	—	—	—	—	—	—	—	—	—	—
5,209	0.7	6,434	1.1	6,413	1.2	5,256	1.2	6,018	1.4	8,345	2.6
20,353	2.9	18,711	3.1	15,869	3.1	13,874	3.2	12,836	2.9	18,396	5.7
11,488	1.7	7,694	1.3	6,178	1.2	4,938	1.1	4,952	1.1	2,318	0.7
11,587	1.7	13,715	2.3	9,755	1.9	8,125	1.9	9,835	2.2	3,151	1.0
17,649	2.5	15,226	2.6	11,440	2.2	10,671	2.4	10,926	2.5	15,341	4.8
19,408	2.8	14,776	2.5	15,335	3.0	7,795	1.8	4,854	1.1	—	—
256,260	37.0[a]	220,003	37.0	192,450	37.3[a]	153,482	36.2[a]	153,002	36.0[a]	116,871	36.9[a]
10,071	1.5	7,432	1.3	5,856	1.1	5,056	1.2	4,780	1.1	—	—
17,164	2.5	11,819	2.0	10,035	1.9	7,597	1.7	7,782	1.8	—	—
11,299	1.6	9,493	1.6	6,422	1.2	5,902	1.4	7,587	1.7	—	—
5,608	0.8	4,536	0.8	3,634	0.7	3,498	0.8	4,268	1.0	—	—
4,008	0.6	3,445	0.6	2,279	0.4	1,098	0.2	1,668	0.4	—	—
6,686	1.0	5,308	0.9	4,421	0.9	3,140	0.7	—	—	—	—
1,516	0.2	774	0.1	561	0.1	417	0.1	—	—	—	—
2,193	0.3	2,011	0.3	1,245	0.2	760	0.2	—	—	—	—
402	*	191	*	61	*	27	*	—	—	—	—
5,120	0.7	3,583	0.6	3,837	0.7	2,870	0.6	4,415	1.0	—	—
5,939	0.9	4,576	0.8	3,822	0.7	2,611	0.6	1,480	0.3	—	—
70,006	10.1	53,168	9.0	42,173	8.2[a]	32,976	7.5	31,980	7.3	13,191	4.1
28,779	4.2	26,321	4.4	21,940	4.2	15,235	3.5	21,023	4.8	—	—
11,190	1.6	15,097	2.5	7,940	1.5	7,526	1.7	2,224	0.5	—	—
3,317	0.5	3,122	0.5	2,468	0.5	1,672	0.4	1,726	0.4	—	—
5,627	0.8	2,655	0.5	2,854	0.6	2,993	0.7	3,538	0.8	—	—
7,921	1.1	7,016	1.2	5,599	1.1	4,599	1.0	—	—	—	—
11,714	1.7	9,809	1.7	10,992	2.1	8,809	2.0	14,750	3.4	—	—
10,464	1.5	4,269	0.7	5,218	1.0	4,320	1.0	2,500	0.6	—	—
79,012	11.4	68,289	11.5	57,011	11.0	45,154	10.3	45,761	10.4	29,487	9.1
1,493	0.3	1,832	0.3	1,010	0.2	1,259	0.3	1,411	0.3	1,293	0.4
1,721	0.2	—	—	—	—	—	—	—	—	—	—
6,644	1.0	5,803	1.0	3,872	0.7	3,997	0.9	3,931	0.9	3,418	1.1
18,326	2.6	15,560	2.6	14,599	2.8	13,192	3.0	27,426	6.3	16,604	5.2
3,859	0.5	1,593	0.3	2,048	0.4	1,809	0.4	797	0.2	—	—
32,043	4.5	32,482	4.2	21,529	4.2	25,195	4.6	38,517	7.7	23,633	6.6[a]
—	—	—	—	—	—	—	—	—	—	3,859	1.2
$693,172	100.0%	$593,868	100.0%	$516,228	100.0%	$436,809	99.8%[b]	$438,094	99.9%[b]	$322,553	99.9%[b]

Table 16: Beneficiaries of Company Support, 1982—
Quartiles for Companies Grouped by Dollar Size of Program[1]

Program Size	Number of Companies	Health and Human Services			Education			Culture and Art		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	201	34.9%	44.8%	58.0%	19.3%	26.9%	36.5%	4.5%	8.0%	12.7%
$500,000 to $1 million	103	33.5	45.1	54.8	22.0	29.6	37.2	4.9	8.1	13.6
$1 million to $5 million	166	29.0	37.6	48.6	24.4	34.6	44.3	6.3	9.7	14.6
$5 million and over	64	17.8	28.2	35.9	30.7	38.9	49.4	6.1	9.3	14.7
All Companies	534	30.0	41.1	53.3	22.0	31.2	41.1	5.3	8.8	13.9

[1]For an explanation of quartiles, see Table 2.

Table 17: Beneficiaries of Company Support, 1982—Quartiles for Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	Health and Human Services			Education		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Chemicals	33	22.9%	31.0%	40.0%	34.9%	42.5%	46.7%
Electrical machinery	39	30.2	39.0	50.6	24.9	39.5	51.4
Fabricated metals	10	34.0	42.9	58.0	19.4	28.9	32.4
Food, beverage and tobacco	29	26.0	32.5	52.4	21.8	34.9	44.3
Machinery, nonelectrical	30	31.1	44.4	53.6	27.5	33.0	39.3
Paper	19	31.7	38.1	49.0	30.0	38.5	44.7
Petroleum and gas	26	18.3	26.6	32.0	31.2	41.8	48.8
Pharmaceuticals	17	17.7	27.0	39.5	24.3	37.6	45.9
Primary metals	17	25.0	42.0	48.5	30.7	41.6	50.2
Printing and publishing	12	15.2	33.7	46.7	14.5	35.0	45.5
Stone, clay and glass	11	29.0	39.7	41.7	27.2	35.4	44.0
Textiles	13	29.2	45.1	49.3	20.5	33.4	43.0
Transportation equipment	16	32.0	39.2	53.3	23.7	34.0	38.9
Total: Manufacturing	282	26.6	37.3	49.0	27.1	35.6	45.5
Banking	63	39.2	46.1	56.1	15.1	23.0	29.0
Business services	11	25.0	31.9	34.4	25.0	28.4	35.4
Finance	11	22.0	27.8	42.0	25.1	32.1	37.9
Insurance	51	30.6	41.9	52.5	23.5	29.7	38.2
Retail and wholesale trade	23	40.0	51.7	63.5	7.3	17.3	24.9
Telecommunications	23	31.4	49.9	58.5	17.9	25.5	30.3
Utilities	57	32.4	49.7	59.1	18.1	23.7	34.6
Total: Nonmanufacturing	252	33.3	44.9	56.8	17.9	25.1	34.4
Total: All Companies	534	30.0	41.1	53.3	22.0	31.2	41.1

[1]Totals include all cases but details omit industries with fewer than 10 cases. For an explanation of quartiles, see Table 2.

Table 16: Beneficiaries of Company Support, 1982 (continued)

Program Size	Number of Companies	Civic and Community			Other		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	201	4.4%	7.8%	14.1%	0.1%	1.5%	5.9%
$500,000 to $1 million	103	4.8	8.4	15.0	0.2	1.4	5.0
$1 million to $5 million	166	5.8	9.8	14.4	0.3	2.3	5.8
$5 million and over	64	6.5	11.0	15.0	0.7	2.7	7.8
All Companies	534	5.1	8.8	14.5	0.2	1.8	5.8

Table 17: Beneficiaries of Company Support, 1982 (continued)

Culture and Art			Civic and Community			Other		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
3.5%	8.5%	13.3%	5.9%	10.2%	14.4%	0.8%	2.6%	6.3%
3.8	7.9	11.8	1.9	4.9	10.1	0.1	1.0	3.2
4.0	5.7	12.5	5.4	6.8	14.1	0.3	4.7	6.9
3.8	8.5	10.2	7.6	9.2	15.8	0.1	3.3	7.0
5.1	7.2	13.8	4.1	6.9	12.0	0.4	1.9	7.0
4.6	8.2	12.2	3.6	7.2	9.8	0.3	0.6	1.7
4.7	9.3	19.1	7.1	11.7	15.2	0.5	1.9	4.1
3.2	6.6	8.6	1.5	9.1	13.3	1.6	17.9	26.5
4.0	7.7	11.6	2.2	7.3	9.3	0.3	1.7	2.8
7.3	13.9	22.0	3.4	6.8	10.2	1.2	4.3	8.5
7.0	9.7	13.9	3.3	6.1	10.4	0.1	2.4	5.8
1.8	5.2	9.9	4.1	8.1	12.5	1.6	9.1	14.4
3.8	7.8	12.4	5.1	8.1	10.2	0.3	1.5	5.8
4.2	8.0	12.8	4.6	8.2	12.4	0.4	2.3	6.4
7.0	11.7	16.0	6.7	12.0	18.1	0.1	1.8	4.5
10.6	14.0	21.6	6.2	7.2	20.0	0.4	5.0	6.9
62.0	15.1	15.8	7.0	11.1	12.4	0.8	2.5	6.8
5.8	9.6	14.1	5.7	9.5	15.3	0.1	1.4	2.8
4.2	7.2	9.5	5.9	10.9	15.8	0	2.7	9.9
6.6	9.2	13.5	3.8	7.9	14.1	0.1	1.4	5.9
5.1	8.0	12.1	6.2	8.1	15.0	0	0.3	2.5
6.3	9.9	14.7	5.9	10.3	16.6	0.1	1.4	5.0
5.3	8.8	13.9	5.1	8.8	14.5	0.2	1.8	5.8

Table 18: Beneficiaries of Company Support, 1982—Companies Grouped by Industry Class (with at least eight cases in each)

Industry Classification	Number of Companies	Total Giving ($ Thousands)	Health and Human Services: Federated Campaigns	National Health	National Human Services	Hospital Capital Grants	Hospital Operating Grants	Hospital Employee Matching Gifts	Youth Agencies	Agencies For Senior Citizens and Elderly	Local Health and Human Services	Total Health and Human Services[1]
			Percentage Distribution									
Chemicals	27	$ 115,666	12.6%	0.8%	0.8%	2.2%	1.0%	0.2%	2.3%	0.2%	2.8%	22.8%
Electrical machinery	29	112,994	21.4	0.5	0.4	2.4	0.8	0.3	2.0	0.1	2.9	30.8
Fabricated metals	8	4,821	21.5	1.2	0.9	3.8	2.3	—	4.0	0.1	4.9	38.7
Food, beverage and tobacco	23	60,992	10.5	1.4	12.4	2.4	1.3	0.4	3.2	0.2	9.7	41.2
Machinery, nonelectrical	25	63,454	10.5	0.5	0.1	1.2	0.7	0.1	1.7	0.1	1.4	16.2
Paper	18	26,139	21.1	0.5	0.8	3.6	0.8	0.1	5.9	0.3	7.8	40.9
Petroleum and gas	23	223,620	8.5	0.7	0.3	1.9	0.5	0.3	2.6	0.3	5.8	20.8
Pharmaceuticals	16	47,946	8.4	3.5	3.6	1.6	1.9	0.5	1.2	0.3	11.5	32.5
Primary metals	15	33,303	19.9	1.9	0.8	3.7	1.0	0.2	4.5	0.3	3.8	36.0
Printing and publishing	9	14,211	10.9	1.4	0.2	2.8	0.4	*	2.6	0.1	7.0	25.4
Textiles	10	9,482	14.1	0.6	1.5	4.4	0.5	—	6.4	5.0	12.0	44.6
Transportation equipment	11	56,491	18.6	0.2	0.3	2.1	0.8	0.2	2.4	1.0	2.2	27.8
Total: Manufacturing	225[a]	790,992	13.2	0.9	1.6	2.2	0.8	0.2	2.6	0.3	5.0	26.9
Banking	51	60,033	26.5	0.5	0.5	4.0	0.7	0.3	3.1	0.5	4.3	40.3
Business services	8	10,497	9.2	2.1	3.7	5.6	0.3	—	2.3	0.3	8.7	32.2
Insurance	45	53,860	20.7	1.5	0.5	1.7	1.4	0.1	3.1	0.5	5.7	35.3
Retail and wholesale trade	12	32,966	28.7	0.4	0.2	1.0	2.1	0.1	5.8	0.6	8.7	47.6
Telecommunications	17	43,008	27.2	0.6	1.1	2.3	0.6	—	3.2	0.2	2.8	38.0
Utilities	48	31,387	30.8	0.5	3.6	3.6	1.2	—	3.0	0.3	4.5	47.6
Total: Nonmanufacturing	197[a]	254,196	24.5	0.8	1.1	2.9	1.4	0.1	3.4	0.4	5.2	39.9
Total: All Companies	422[a]	$1,045,187	16.0	0.9	1.5	2.4	1.0	0.2	2.8	0.4	5.0	30.1

*Less than 0.1 percent.

[1]Percentages in each horizontal row add to the industry total for that beneficiary group. Totals for the five beneficiary groups add to 100 percent.

[a]Totals include all cases but details omit industries with fewer than 8 cases.

Table 18: Beneficiaries of Company Support—Companies Grouped by Industry Class (with at least eight cases in each) (continued)

	Education												
							Precollege Educational Institutions			Education-related Organizations			
Industry Classification	*Unrestricted Operating Grants*	*Student Financial Aid*	*Research Grants*	*Capital Grants*	*Employee Matching Gifts to Colleges*	*State and National Fund-Raising Organizations*	*Employee Matching Gifts*	*All Other Support*	*Scholarships and Fellowships*	*Economic Education*	*All Other Support*	*Other*	*Total Education*[1]
Chemicals	10.0%	1.7%	12.0%	2.9%	4.5%	1.1%	0.2%	0.4%	4.4%	8.0%	2.3%	2.0%	49.5%
Electrical machinery	5.0	1.4	14.9	4.6	8.8	1.9	0.3	0.6	4.6	0.7	1.8	5.4	50.0
Fabricated metals	4.7	3.9	1.7	1.6	9.3	0.7	0.3	0.2	6.0	1.7	0.1	2.8	33.0
Food, beverage and tobacco	3.2	1.5	3.9	3.6	3.8	2.1	0.4	1.0	4.7	1.2	1.7	0.1	27.2
Machinery, nonelectrical	4.0	0.8	55.0	1.2	2.8	0.6	0.8	2.2	1.5	0.9	1.1	0.4	71.3
Paper	5.9	5.2	2.4	3.4	3.2	1.4	0.5	3.0	4.4	1.8	2.7	1.0	35.0
Petroleum and gas	3.3	4.2	10.0	1.9	8.1	1.9	0.3	2.2	2.2	1.8	3.0	7.0	45.9
Pharmaceuticals	2.2	1.0	10.3	3.7	5.0	2.0	0.8	0.4	4.1	1.1	2.0	1.1	33.9
Primary metals	4.6	1.9	7.0	9.9	6.6	2.4	0.7	0.8	4.5	2.8	2.0	0.6	43.8
Printing and publishing	6.2	1.9	2.4	4.6	11.9	3.1	2.6	1.4	1.6	0.4	1.3	0.1	37.4
Textiles	2.4	1.2	1.6	4.5	5.4	1.5	0.4	1.4	5.6	3.6	1.5	0.1	29.1
Transportation equipment	3.5	1.0	6.6	14.1	4.5	2.1	0.6	0.3	3.6	1.7	11.1	0.4	49.5
Total: Manufacturing	4.8	2.3	13.1	4.0	6.3	1.7	0.5	1.4	3.5	2.4	2.8	3.3	46.1
Banking	5.2	1.2	2.0	4.9	4.8	0.6	0.7	1.9	1.8	1.3	1.3	0.8	26.7
Business services	7.4	0.7	0.1	5.0	11.4	0.4	0.3	0.6	1.1	1.4	0.4	0.2	29.1
Insurance	2.8	1.5	3.0	4.2	9.2	2.4	0.3	1.0	2.2	0.9	1.3	3.8	32.6
Retail and wholesale trade	7.2	1.0	0.3	1.7	0.6	0.1	0.4	1.1	0.2	0.4	0.6	0.1	13.8
Telecommunications	5.3	0.1	0.8	5.8	5.9	1.7	0.1	0.1	3.6	1.6	2.7	0.7	28.4
Utilities	7.7	0.8	1.6	4.7	2.8	1.3	0.5	0.2	2.6	2.2	0.9	0.7	26.1
Total: Nonmanufacturing	5.3	1.0	1.9	4.5	5.5	1.3	0.4	1.1	2.2	1.4	1.3	1.4	27.3
Total: All Companies	4.9	2.0	10.4	4.1	6.1	1.6	0.5	1.3	3.2	2.2	2.4	2.8	41.5

[1]See footnotes on page 36.

Table 18: Beneficiaries of Company Support—Companies Grouped by Industry Class (with at least eight cases in each) (continued)

	Culture and Art										
Industry Classification	*Music*	*Museums*	*Public TV and Radio*	*Arts Funds or Councils*	*Theater*	*Cultural Centers*	*Dance*	*Libraries*	*Employee Matching Gifts (Culture, Art)*	*Other*	*Total Culture and Art*[1]
	Percentage Distribution										
Chemicals	1.4%	4.3%	0.3%	0.8%	1.2%	0.6%	0.2%	0.3%	0.2%	0.8%	10.3%
Electrical machinery	1.5	2.2	1.0	0.9	0.7	0.7	0.1	0.5	*	0.9	8.5
Fabricated metals	1.6	2.5	0.7	0.7	0.8	1.2	0.4	1.3	0.4	1.9	11.5
Food, beverage and tobacco	1.7	4.7	0.6	1.3	0.8	1.6	0.5	0.2	0.4	0.4	12.0
Machinery, nonelectrical	0.5	1.7	0.9	0.4	0.5	0.4	0.2	0.1	0.5	*	5.2
Paper	0.6	2.9	0.3	2.4	1.6	0.5	0.1	0.3	0.2	0.4	9.3
Petroleum and gas	2.3	2.1	5.3	6.3	0.9	1.0	0.5	0.2	0.4	1.4	14.6
Pharmaceuticals	0.9	1.3	1.8	0.2	0.6	0.6	0.2	0.1	0.3	0.3	6.5
Primary metals	2.1	2.2	0.3	0.7	0.7	0.9	0.7	0.2	0.4	1.0	9.2
Printing and publishing	1.5	7.0	1.0	0.4	1.0	3.6	0.4	1.9	3.0	0.5	20.3
Textiles	0.5	0.8	0.5	0.8	0.1	0.4	0.1	0.5	0.1	0.6	4.4
Transportation equipment	1.3	2.6	0.3	0.6	1.3	0.1	0.2	0.2	0.9	0.6	8.3
Total: Manufacturing	1.6	3.0	2.0	0.7	0.9	0.8	0.3	0.3	0.4	0.8	10.9
Banking	3.2	4.3	1.1	0.9	1.1	1.4	0.8	0.4	0.6	1.3	15.3
Business services	2.5	3.3	3.6	1.9	2.9	1.7	1.7	0.5	—	6.1	24.4
Insurance	1.8	2.9	1.0	2.0	0.9	0.6	0.3	0.2	0.4	0.8	10.8
Retail and wholesale trade	3.5	2.3	1.9	1.5	1.7	2.2	0.4	0.2	*	1.5	15.3
Telecommunications	1.9	1.9	0.2	0.8	1.1	1.4	0.8	0.3	0.1	1.6	12.4
Utilities	2.2	2.2	0.4	1.0	1.1	1.7	0.4	0.3	0.1	0.5	10.0
Total: Nonmanufacturing	2.6	2.9	1.0	1.3	1.2	1.5	0.6	0.3	0.3	1.6	13.7
Total: All Companies	1.8	3.0	1.7	0.9	0.9	1.0	0.4	0.3	0.4	1.0	11.6

[1]See footnotes on page 36.

Table 18: Beneficiaries of Company Support—Companies Grouped by Industry Class (with at least eight cases in each) (continued)

Industry Classification	Civic and Community						Total Civic & Community Activities[1]
	Community Improvement	Environment and Ecology	Justice and Law	Housing and Urban Renewal	Research Organizations	Other	
	Percentage Distribution						
Chemicals	3.3%	1.0%	0.5%	0.8%	1.6%	1.0%	10.0%
Electrical machinery	3.4	0.3	0.3	0.1	1.0	1.5	6.7
Fabricated metals	5.0	1.3	0.4	0.2	1.4	0.9	9.2
Food, beverage and tobacco	3.8	6.0	0.6	0.6	0.9	2.2	14.3
Machinery, nonelectrical	2.8	0.5	0.2	0.1	0.4	0.8	4.8
Paper	4.6	3.8	0.3	0.8	2.1	1.4	13.1
Petroleum and gas	4.3	1.8	0.6	1.8	2.2	5.3	16.0
Pharmaceuticals	2.8	0.5	0.4	0.6	2.3	1.3	7.8
Primary metals	3.4	0.7	0.8	0.8	1.7	1.2	8.6
Printing and publishing	2.6	2.8	1.0	0.6	1.7	2.6	11.5
Textiles	3.6	0.2	2.2	2.2	0.6	3.2	12.0
Transportation equipment	3.5	0.2	0.3	0.4	0.9	0.5	5.8
Total: Manufacturing	3.6	1.5	0.5	0.9	1.6	2.4	10.9
Banking	5.0	0.9	0.6	2.7	1.8	1.1	13.5
Business services	2.0	0.3	1.7	0.5	0.4	4.3	9.1
Insurance	5.1	0.6	2.9	3.8	1.4	3.0	16.7
Retail and wholesale trade	18.6	0.1	0.2	1.7	0.1	0.3	21.1
Telecommunications	5.0	0.4	0.8	1.0	0.7	3.1	11.0
Utilities	5.5	1.7	0.6	2.6	0.8	2.7	13.9
Total: Nonmanufacturing	6.6	0.8	1.1	2.2	1.1	2.1	14.2
Total: All Companies	4.5	1.3	0.7	1.2	1.4	2.3	11.7

[1]See footnotes on page 36.

Table 18: Beneficiaries of Company Support—Companies Grouped by Industry Class (with at least eight cases in each) (continued)

Industry Classification	Other Causes				
	Religious Activities	*Women's Causes*	*Aid in Other Countries*	*Other*	*Total Other Causes*[1]
	Percentage Distribution				
Chemicals	*	0.2%	4.6%	2.5%	7.4%
Electrical machinery	*	0.1	0.7	3.0	3.9
Fabricated metals	2.1%	0.5	3.5	1.5	7.6
Food, beverage and tobacco	0.3	0.3	1.2	3.3	5.2
Machinery, nonelectrical	0.1	0.1	0.6	1.4	2.5
Paper	0.1	0.1	0.1	1.5	1.7
Petroleum and gas	*	0.2	0.8	1.6	2.6
Pharmaceuticals	0.3	0.1	14.0	4.8	19.3
Primary metals	0.1	0.3	1.0	1.0	2.3
Printing and publishing	*	0.4	1.8	3.2	5.4
Textiles	1.8	2.0	1.8	4.3	9.9
Transportation equipment	*	0.2	0.3	8.1	8.6
Total: Manufacturing	0.1	0.2	2.1	2.7	5.2
Banking	0.1	0.3	0.6	3.1	4.2
Business services	0.9	1.7	0.2	2.4	5.2
Insurance	0.1	1.1	0.1	3.2	4.5
Retail and wholesale trade	0.5	0.1	0.1	1.7	2.3
Telecommunications	0.2	1.4	0.9	7.5	10.1
Utilities	0.1	0.1	0.8	1.4	2.4
Total: Nonmanufacturing	0.2	0.7	0.5	3.6	5.0
Total: All Companies	0.1	0.3	1.7	2.9	5.1

[1]See footnotes on page 36.

Appendix
Sample and Methodology

For the 1982 study, adjustments were made in the survey sample and a new section was added to the questionnaire. Both changes had implications for the response rate to the survey. However, resulting dislocations, if any, are modest and limited to a few groups or industries.

Sample

In addition to the country's 2,000 major manufacturing and nonmanufacturing corporations, previous survey samples have included at least 800 companies of smaller size that had been known to have made contributions on a modest scale in the past few years. These companies came from a spectrum of manufacturing and nonmanufacturing industries, but were concentrated in the insurance, banking and utilities industries. When they responded, they helped to provide a geographic spread and fill out certain industry categories. Each year, between 100 and 150 companies drawn from this group participated in the survey. However, the same companies did not usually participate *on a regular basis.*

Latest available data from the Internal Revenue Service show that there are more than 500,000 companies with annual contributions expenditures under $100,000. They account for about 35 percent of corporate giving in the United States. The remainder comes from some 1,800 companies, mostly the nation's major corporations. At this time it is not possible to mount a major survey effort to get adequate representation from the large group of smaller companies, and efforts to date indicate that the information available is spotty and incomplete.

It is believed that the core group of larger companies that participate in the survey on a regular basis provides a reasonably accurate picture of giving practices among major U.S. corporations. Thus, the sample has been cut back to the top 2,000 U. S. firms. Table A1 (page 42) shows the distribution of companies responding to the 1981 and 1982 surveys, based on the size of their contributions program, reflecting the change in sample.

Despite this change in the sample, little adjustment is necessary when using the tables based on sums. In the industry class tables, large amounts given by the major companies have usually outweighed those given by smaller companies and have influenced the ratios correspondingly. Most other tables using sums are grouped by size, so that the cut in the sample is reflected only at the lower end of the size spectrum.

When using medians, those tables grouping companies by size will show little change, except at the low end. In industry class tables, the greatest effect will be in insurance, banking and utilities, where there was a concentration of smaller companies. Generally, smaller companies have higher ratios—thus their elimination, to the extent it has an effect on the median ratios, would cause a slight drop in ratio size. Finally, smaller companies tend to give more to health and human services and less to education. Here their elimination would cause a lowering in the median budget percentage going to the former and elevate the latter. Throughout the text of this report, 1981 to 1982 comparisons are made on the basis of a matched sample of companies participating in both years, as well as on the total data for both years. While there may be some variation in the size of the changes when viewed from these two perspectives, it is generally modest and does not affect conclusions about basic trends.

Survey Administration

In April of 1983, a six-page questionnaire was sent to 1,000 top industrial and 1,000 top service companies. Where the name of the Contributions Officer was available (in about half the cases), the covering letter was addressed to that individual. In the remainder of the cases, the covering letter was addressed to the chief executive officer. A reminder letter was sent to nonrespondents in June, 1983, and 534 questionnaires were received before data processing began.

The questionnaire was the alternate-year, long form, which collects data for subcategories of each of the five major categories of giving. In addition, a separate two-page section of the form collected data on corporate-assistance activities. (See box, page 6.) In all, the form contained 148 separate variables. Generally, there is a lower rate of response to the longer form of the questionnaire.

However, in order to verify the reasons for lower response in 1982 and rule out other factors, a telephone follow-up was conducted during June and July among a sample group of companies.

These companies were part of the target group for the survey and had responded to the 1981 questionnaire, but did not respond in 1982. When asked about the reasons for their nonresponse, these companies generally reported that it was *not* due to a cut in their contributions program. Rather, a combination of staff shortages, increases in funding requests, and the length of the questionnaire made it impossible for them to respond. Thus, for the purpose of 1981 to 1982 comparisons on key items in this study, the nonrespondent companies are *not* believed to differ significantly from the companies that did respond.

Respondent Profile

Companies participating in the survey account for about 45 percent of all giving in the United States and, as demonstrated in Tables A2 and A3, they cluster around the upper end of the size spectrum when either sales or assets are used as a measure. Manufacturing firms have a slight edge in representation, making up 52 percent of the participants, and almost 80 percent of the manufacturers are *Fortune* 500 firms (Table A4). Among nonmanufacturing companies, about half of the participants are ranked on the *Fortune* Service 500 list (Table A5).

Table A-1: Profile of Participating Companies by Size of Contributions Program, 1981 and 1982

	1981		1982	
Program Size	*Number*	*Percent*	*Number*	*Percent*
Less than $500,000	426	54%	201	38%
$500,000 to $1 million	123	16	103	19
$1 million to $5 million	185	24	166	31
$5 million and over	54	7	64	12
Total	788	100%[a]	534	100%

[a]Details do not add to 100 percent because of rounding.

Table A-2: Survey Participants—
Grouped by Worldwide Sales, 1982

	Manufacturing Companies		Selected Nonmanufacturing Companies[1]	
Worldwide Sales	*Number*	*Percent*	*Number*	*Percent*
Below $250 million	28	10%	6	11%
$250-500 million	33	12	6	11
$500 million-1 billion	48	17	4	7
$1 billion-2.5 billion	64	23	15	27
$2.5 billion-5 billion	52	19	12	22
$5 billion and over	53	19	12	22
Total	278	100%	55	100%

[1]Excludes banks, insurance companies, telecommunications and utilities companies, which are grouped by Assets in Table A-3.

Table A-3: Survey Participants in Banking, Insurance, Telephone, Gas and Electric Utilities, Grouped by Worldwide Assets, 1982

	Banking		Insurance		Telephone, Gas and Electric Utilities	
Worldwide Assets	*Number*	*Percent*	*Number*	*Percent*	*Number*	*Percent*
Under $500 million	1	2%	4	8%	4	5%
$500 million-1 billion	4	7	4	8	9	11
$1-25 billion	12	20	13	25	17	22
$25-50 billion	13	22	13	25	24	31
$50-100 billion	11	19	8	16	13	17
$100 billion and over	18	30	9	18	11	14
Total	59	100%	51	100%	78	100%

Table A-4: Comparison of Manufacturing Companies in 1982 Survey with Those in the *Fortune* 500 List — Companies Grouped by *Fortune* Ranking (Based on Total Worldwide Sales)

Company Rank Order[1]	*Number of Survey Respondents*
Number 1- 100	71
101- 200	55
201- 300	40
301- 400	30
401- 500	23
Total	219

[1]*Fortune* did not publish a list of the second 500 industrials for 1982, but 38 of the survey participants were on that list in 1981.

Table A-5: Comparison of Nonmanufacturing Companies in the 1982 Survey with Those in the *Fortune* Service 500 List — Companies Grouped by Industry Class

Industry Class (Top 500)	*Number of Survey Respondents*
Top 100 diversified service companies (ranked by sales)	8
Top 100 commercial banking companies (ranked by assets)	37
Top 50 life insurance companies (ranked by assets)	25
Top 100 diversified financial companies (ranked by assets)	16
Top 50 retailing companies (ranked by sales)	15
Top 50 transportation companies (ranked by operating revenues)	6
Top 50 Utilities (ranked by assets)	30
Total	137